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July 08, 1997

Mr. William F. Caton
Secretary
Federal Communications Commission
1919 M Street, NW, Room 222
Washington, DC 20554

RE: Ex Parte Notice, CC Docket No. 96-45

Dear Mr. Caton:

Today, I transmitted a follow-up letter to Mr. Moran stemming from the June 12, 1997, meeting that Ken Burchett and myself from GVNW Inc./Management conducted with Mr. Ken Moran, Chief of the Accounting and Audits Division of the Common Carrier Bureau. The attached letter discusses issues related to the formula in 36.621(a)(4).

An original and one copy of this ex parte notice are being filed. Please include a copy of this notice in the public record of these proceedings.

Respectfully submitted,

Jeffry H. Smith
Attachments
CC: Mr. Ken Moran

OS

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7-15-97

July 08, 1997

Mr. Kenneth P. Moran
Federal Communications Commission
Common Carrier Bureau
Chief, Accounting & Audits Division
1919 M Street, N.W.
Washington, D.C. 20554

Dear Ken:

The purpose of this correspondence is to provide some follow-up to the meeting that Ken Burchett and I had with you in your office on June 12. As we discussed at that meeting, the limitations to the corporate operations expense in the calculation of universal service fund support mechanism payments penalize the smallest local exchange carriers in the fact that certain costs must be incurred regardless of the size of the company.

As we discussed on June 12, we are filing a Petition for Reconsideration (PFR) in CC Docket No. 96-45 and have included this item (methodology prescribed in Part 36.621(a)(4)) as one of the issues in that instant filing.

Below we show a summary of the average impact on the smaller LECs using data filed by the NECA in its October 1, 1996, USF filing as the base for the computations:

<u>Company Size (loops)</u>		<u>Average Impact</u>	<u>per loop per month</u>
Up to 200	USF loops	\$21.56	
201-500	USF loops	\$ 4.85	
501-1,000	USF loops	\$ 2.16	
1,001-2,000	USF loops	\$ 1.07	

We submit that since the Commission has not determined that there is any minimum size requirement for a local exchange carrier, the smallest carriers should not be penalized by this minor modification to the Commission's rules.

The formula as reflected in the May 8 Report and Order does not recognize the baseline level of corporate operations expense which must be incurred by a stand alone company in order to meet federal regulatory requirements and maintain a "going concern" status. Each local exchange carrier must perform certain functions, whether they serve 1000 lines or 20,000 customers. In order to comply with the Commissions' Part 32 accounting rules, the costs for the following activities must be recorded in Accounts 6710 and 6720:

- a general manager and secretarial support, including benefits;
- Board of Directors costs;
- financial accounting and regulatory accounting functions;
- annual audit requirements, including specific RUS requirements;
- cost separations study;
- maintaining relations with government, regulators, other companies and the general public, including preparing and presenting information for regulatory purposes for FCC and state PUC requirements, such as tariff and service cost filings, and negotiating contracts;
- information management;
- legal costs.

In our soon-to-be filed PFR, we will request the Commission to revise the formula in Part 36.621(a)(4) to allow for a minimum allowance for corporate operations expense for small local exchange carriers. We submit, based on the analysis included in the attachment, that such an adjustment has a minimal impact on the size of the support fund.

The analysis in the attachment shows impacts at various minimum levels of corporate operations expense. Based on this analysis, we will be recommending in our PFR that the Commission modify the formula in Part 36.621(a)(4) to allow for a minimum level of corporate operations expense be includable for the support computation. Even at the highest level in the attachment, there would be an estimated impact of less than two tenths of 1% on the total pool while mitigating shifts to the intrastate jurisdiction of as high as \$96.27 per line per month. We have included detailed price outs (based on data from the NECA's October 1, 1996, USF filing) of the various contribution levels reflected in the attachment for your review.

We look forward to additional dialogue on these important issues. If you have any questions, please call me at 503-624-7075.

Best regards,


Jeffry H. Smith
Enclosures

Attachment 1 - GVNW Analysis of Corporate Operations Expense Limitation
 Analysis of Various Levels of Corporate Operations and Impact on Support Fund

<u>Scenario</u>	<u>Calculated Pool Size</u>	<u>Comparison to Base</u>	<u>Comparison to Prescribed</u>
USF for all Cost Companies per NECA's submission	\$767,185,831	n/a	n/a
USF Incorporating Corporate Allowance as Prescribed	\$730,419,796	\$36,766,035	n/a
\$350,000 Minimum Allowance	\$731,822,686	\$35,363,145	\$1,402,890
\$300,000 Minimum Allowance	\$731,532,623	\$35,653,208	\$1,112,827
\$250,000 Minimum Allowance	\$731,261,836	\$35,923,995	\$842,040
\$200,000 Minimum Allowance	\$731,009,988	\$36,175,843	\$590,192
\$125,000 Minimum Allowance	\$730,634,746	\$36,551,085	\$214,950

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	Adjustment	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
				1997 Base Case Annual Exp	Calculated Annual Exp Adjustment				
100003	LINCOLNVILLE TEL. CO.	1,624	0	0	0	240,832	539,263	539,263	0
100004	CHINA TEL. CO.	3,119	63,893	67,429	3,536	372,031	911,826	911,826	0
100007	ISLAND TEL. CO.	558	271,407	272,167	761	102,227	200,928	350,000	0
100010	HAMPDEN TEL. CO.	2,804	0	0	0	340,348	846,992	846,992	0
100011	HARTLAND & ST. ALBANS TEL. CO.	3,247	229,771	234,193	4,422	398,419	933,904	933,904	0
100024	SOMERSET TEL. CO.	11,145	646,483	523,397	(123,087)	1,513,577	1,113,535	1,113,535	400,042
100025	STANDISH TEL. CO.	6,801	373,437	381,141	7,704	755,320	1,268,276	1,268,276	0
100027	UNION RIVER TEL. CO.	1,132	283,576	285,116	1,540	333,740	393,583	393,583	0
100029	UNITY TEL. CO., INC.	4,822	166,135	171,612	5,476	784,644	1,167,512	1,167,512	0
100031	WARREN TEL. CO.	1,694	87,753	89,676	1,923	306,697	564,022	564,022	0
100034	WEST PENOBSCOT TEL. & TEL. CO.	2,061	62,047	64,377	2,330	283,416	663,963	663,963	0
103316	MAINE TELECOMM. GROUP, INC.	50,317	2,686,328	1,860,111	(826,216)	7,235,957	4,997,890	4,997,890	2,238,067
105111	NEW ENGLAND TEL.-MAINE	626,602	1,659,587	1,426,351	(233,236)	71,249,489	64,289,687	64,289,687	6,959,802
110037	RICHMOND TEL. CO.	1,010	36,144	19,643	(16,501)	413,051	351,754	351,754	61,297
115112	NEW ENGLAND TEL.-MA	4,069,936	0	0	0	376,548,535	424,291,024	424,291,024	0
120038	BRETTON WOODS TEL. CO.	319	25,993	26,426	433	335,766	135,050	135,050	0
120039	GRANITE STATE TEL., INC.	8,623	432,733	136,391	(296,342)	2,207,236	1,166,559	1,166,559	1,040,677
120040	CHICHESTER TEL. CO.	1,374	134,111	135,980	1,868	206,361	470,753	470,753	0
120045	KEARSARGE TEL. CO.	6,184	273,676	280,677	7,001	760,202	1,265,795	1,265,795	0
120046	MERIDEN TEL. CO.	538	0	0	0	78,764	197,148	197,148	350,000
120047	MERRIMACK COUNTY TEL. CO.	6,608	393,219	332,106	(61,113)	1,510,548	1,268,608	1,268,608	241,940
120049	UNION TEL. CO.	6,433	0	0	0	989,105	1,266,391	1,266,391	0
120050	WILTON TEL. CO.-NH	2,878	0	552	552	402,688	872,279	872,279	0
123321	MCTA, INC.	10,395	697,001	442,584	(254,417)	1,727,144	1,044,854	1,044,854	682,290
125113	NEW ENGLAND TEL.-NH	691,362	2,990,521	2,974,418	(16,103)	73,459,734	70,873,625	70,873,625	2,586,109
135200	SOUTHERN NEW ENGLAND TEL.	1,904,430	0	0	0	256,832,425	198,042,141	198,042,141	58,790,284
140058	LUDLOW TEL. CO.	4,428	0	0	0	547,203	1,129,499	1,129,499	0
140061	NORTHFIELD TEL. CO.	3,519	77,508	81,506	3,998	406,386	990,678	990,678	0
140062	PERKINSVILLE TEL. CO.	860	95,274	96,444	1,170	116,768	303,080	350,000	0
140068	TOPSHAM TEL. CO., INC.	1,323	0	0	0	217,572	447,434	447,434	0
140069	WAITSFIELD/FAYSTON TEL. CO.	5,125	405,447	407,769	2,322	1,213,116	1,198,864	1,198,864	14,252
143332	WFTAC, INC.	37,299	3,243,114	1,983,476	(1,259,638)	6,881,495	3,710,343	3,710,343	3,171,152
145115	NEW ENGLAND TEL.-VT	310,994	2,094,405	1,846,338	(248,067)	37,782,019	31,980,658	31,980,658	5,801,361
150072	FRONTIER COMM. OF USABLE VALLEY, INC.	6,191	163,000	170,016	7,016	393,966	1,161,072	1,161,072	0
150073	BERKSHIRE TEL. CORP.	5,788	0	0	0	1,301,620	1,127,354	1,127,354	54,266
150077	CHAMPLAIN TEL. CO.	5,128	271,574	190,558	(81,017)	1,552,583	1,118,650	1,118,650	334,213
150078	CHAUTAUQUA & ERIE TEL. CORP.	10,383	0	0	0	1,347,194	1,072,956	1,072,956	274,238
150079	CHAZY & WESTPORT TEL. CORP.	3,522	186,568	190,567	3,999	754,802	984,335	984,335	0
150081	CITIZENS TEL. CO. OF HAMMOND, NY	1,669	1,310,547	902,055	(408,493)	1,332,020	548,316	548,316	783,704
150084	TACONIC TEL. CORP.	24,101	0	0	0	2,575,443	2,406,388	2,406,388	169,055
150085	CROWN POINT TEL. CORP.	988	659,788	555,181	(104,607)	616,849	3,5060	350,000	266,849
150089	DEPOSIT TELEPHONE CO. INC.	8,365	474,120	485,488	11,367	1,011,410	1,188,776	1,188,776	0
150091	DUNKIRK AND FREDONIA TEL. CO.	9,982	0	0	0	1,622,841	1,042,594	1,042,594	580,247
150092	EDWARDS TELEPHONE CO. INC.	1,932	485,085	487,711	2,626	269,162	622,983	622,983	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

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SAR_ID	SAR_NAME	USF Loops	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
			1995 Base Case Annual Exp	Calculated Annual Exp Adjustment				
150093	EMPIRE TELEPHONE CORP-NY	7,460	164,020	172,489	8,469	640,337	1,253,818	1,253,818 0
150095	THE FISHERS ISLAND TEL. CO.	955	0	0	0	144,341	335,776	350,000 0
150097	GERMANTOWN TEL. CO., INC.	2,497	727,530	730,930	3,400	746,231	765,500	765,500 0
150099	HANCOCK TEL. CO.-NY	1,727	167,103	126,601	(40,502)	718,938	576,242	576,242 142,696
150100	FRONTIER COMM. OF NY, INC.	58,096	701,455	767,255	65,799	3,911,820	5,764,680	5,764,680 0
150104	MARGARETVILLE TEL. CO.,INC.	3,492	396,155	400,913	4,757	887,397	979,709	979,709 0
150105	MIDDLEBURGH TELEPHONE CO.	5,966	201,517	208,260	6,743	721,945	1,254,499	1,254,499 0
150106	ALLTEL NEW YORK INC.-FULTON	44,750	140,653	191,394	50,742	2,903,611	4,503,662	4,503,662 0
150107	NORTHPORT TEL. CO.,INC.	3,276	204,870	209,323	4,453	801,723	940,409	940,409 0
150108	NICHOLVILLE TEL. CO.,INC.	2,264	722,537	725,615	3,078	508,640	709,331	709,331 0
150109	ALLTEL NEW YORK INC.-JAMESTOWN	45,848	0	0	0	3,232,569	4,653,994	4,653,994 0
150110	OGDEN TELEPHONE COMPANY - NY	20,210	0	0	0	1,223,337	2,001,868	2,001,868 0
150111	ONEIDA COUNTY RURAL TEL. CO.	3,380	473,341	477,936	4,596	687,121	952,668	952,668 0
150113	ALLTEL NY INC.-RED JACKET	2,569	0	0	0	275,432	791,782	791,782 0
150114	ORISKANY FALLS TEL. CORP.	713	5,277	6,086	810	189,905	258,833	350,000 0
150116	PATTERSONVILLE TEL. CO.-NY	1,314	33,520	33,338	(181)	465,481	458,837	458,837 6,644
150118	PORT BYRON TEL. CO.	3,285	638,240	642,712	4,472	434,084	937,738	937,738 0
150121	ROCHESTER TELEPHONE CORP.	524,630	0	0	0	26,840,000	53,479,955	53,479,955 0
150122	FRONTIER COMM. OF SENECA GORHAM, INC.	9,272	0	0	0	629,708	1,075,053	1,075,053 0
150128	FRONTIER COMM. OF SYLVAN LAKE, INC.	15,696	558,535	576,368	17,833	634,720	1,549,399	1,549,399 0
150129	TOWNSHIP TEL. CO., INC.	4,029	71,326	75,884	4,559	771,805	1,066,778	1,066,778 0
150131	TRUMANSBURG HOME TEL. CO.	6,231	212,007	219,068	7,061	798,714	1,263,287	1,263,287 0
150133	VERNON TEL. CO., INC.	2,613	0	0	0	249,354	802,733	802,733 0
150135	WARWICK VALLEY TEL. CO.-NY	14,139	0	0	0	973,366	1,425,007	1,425,007 0
154532	CITIZENS TELECOMM. CO. OF NY	244,705	304,792	87,692	(217,101)	30,173,903	24,955,550	24,955,550 5,218,353
154533	CITIZENS TELECOMM. CO. OF NY	14,481	422,492	438,869	16,378	972,788	1,475,510	1,475,510 0
154534	CITIZENS TELECOMM. CO. OF NY	25,605	2,610,598	2,277,042	(333,556)	3,280,615	2,562,615	2,562,615 718,000
155130	NEW YORK TEL.	10,777,412	0	0	0	1,150,673,170	1,087,706,595	1,087,706,595 62,966,575
160135	WARWICK VALLEY TEL. CO.-NJ	8,440	0	0	0	637,593	1,173,653	1,173,653 0
160138	UNITED TEL. CO. OF NJ, INC.	177,097	954,920	1,155,630	200,710	14,883,731	18,021,821	18,021,821 0
165120	NEW JERSEY BELL	5,464,366	0	0	0	306,752,213	572,177,997	572,177,997 0
170149	FRONTIER COMM. OF BREEZEWOOD, INC.	3,985	159,703	164,224	4,521	288,239	1,054,502	1,054,502 0
170152	FRONTIER COMM. OF CANTON, INC.	3,539	109,509	113,509	3,999	305,120	988,395	988,395 0
170168	FRONTIER COMM. OF PA, INC.	23,937	0	0	0	1,838,313	2,435,963	2,435,963 0
170169	GTE NORTH INC.-PA	491,995	0	0	0	39,349,924	53,096,560	53,096,560 0
170170	CONTEL OF PA, INC. DBA GTE PA	55,169	0	0	0	7,435,484	5,667,111	5,667,111 1,768,373
170176	ALLTEL PENNSYLVANIA,INC.	209,997	0	0	0	14,814,471	21,289,717	21,289,717 0
170177	LACKAWAXEN TEL. CO.	3,265	0	0	0	571,839	930,628	930,628 0
170178	FRONTIER COMM.-LAKEWOOD, INC.	1,413	0	0	0	130,363	482,876	482,876 0
170183	MAHANOY & MAHANTONGO TEL. CO.	3,838	170,776	175,118	4,342	546,334	1,035,169	1,035,169 0
170189	ARMSTRONG TEL. CO.-PA	1,559	126,621	128,741	2,121	348,534	525,578	525,578 0
170192	NORTH PENN TEL. CO.	4,587	432,756	438,998	6,241	363,328	1,140,909	1,140,909 0
170194	FRONTIER COMM.-OSWAYO RIVER, INC.	2,114	67,558	69,958	2,400	208,208	670,406	670,406 0
170201	QUAKER STATE TEL. CO.	39,457	0	0	0	1,104,335	3,963,942	3,963,942 0
170206	SUGAR VALLEY TEL. CO.	1,020	67,306	68,697	1,390	158,748	361,907	361,907 0

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				1995	Base Case Annual Exp	Calculated Annual Exp Adjustment				
170209	UNITED TEL. CO. OF PA	348,157	0	0	0	0	24,076,102	35,706,918	35,706,918	0
175000	BELL OF PENNSYLVANIA	5,788,092	0	0	0	0	302,548,761	602,047,428	602,047,428	0
177157	TUOLUMNE TEL. CO. DBA ALLTEL PENNSYLVANI	3,538	278,915	283,717	4,802	712,808	979,352	979,352	979,352	0
185030	C & P TEL. CO. OF MD	3,222,317	0	0	0	0	156,254,080	334,376,467	334,376,467	0
190217	AMELIA TEL. CORP.	4,296	428,565	434,420	5,855	471,224	1,111,469	1,111,469	1,111,469	0
190233	CONTEL OF VA, INC. DBA GTE VA	456,295	0	0	0	0	42,103,267	50,615,596	50,615,596	0
190249	ROANOKE & BOTETOURT TEL. CO.	8,187	463,663	450,131	(13,532)	1,241,373	1,179,403	1,179,403	61,970	61,970
190254	CENTRAL TEL. CO. OF VA	262,625	1,208,219	1,254,035	45,815	17,377,976	28,019,762	28,019,762	0	0
190479	GTE SOUTH, INC.-VA	33,284	1,756,632	1,794,256	37,624	3,408,026	3,429,233	3,429,233	0	0
190567	UNITED INTER-MOUNTAIN TEL. CO.-VA	98,231	0	0	0	0	5,515,995	10,129,899	10,129,899	0
193029	NEW CASTLE TEL. CO.	2,106	311,275	314,145	2,870	264,442	677,069	677,069	0	0
195040	C & P TEL. CO. OF VA	3,049,308	0	0	0	0	164,175,379	318,853,985	318,853,985	0
200259	HARDY TEL. CO.	2,681	791,958	795,610	3,652	411,618	807,032	807,032	0	0
200267	ARMSTRONG TEL. CO.	4,156	198,136	202,852	4,716	565,475	1,086,007	1,086,007	0	0
200271	CITIZENS MOUNTAIN STATE TEL. CO.	22,850	5,440,678	5,325,649	(115,030)	2,559,328	2,270,303	2,270,303	289,025	289,025
204338	CITIZENS UTILITIES CO. DBA CITIZENS OF W	32,369	3,923,659	3,575,188	(348,472)	4,132,706	3,256,990	3,256,990	875,716	875,716
204339	CITIZENS UTILITIES CO. DBA CITIZENS OF W	78,159	5,568,366	5,009,578	(558,788)	9,727,747	8,016,609	8,016,609	1,711,138	1,711,138
205050	C & P TEL. CO. OF W VA	757,595	2,752,002	2,884,165	132,163	54,549,867	78,156,458	78,156,458	0	0
210291	FLORALA TELEPHONE COMPANY-FL	4,255	602,419	608,202	5,783	314,694	1,095,537	1,095,537	0	0
210318	FRONTIER COMM. OF THE SOUTH-FL	3,639	111,066	115,190	4,124	345,615	1,010,799	1,010,799	0	0
210328	GTE FLORIDA,INC.	1,963,237	3,413,186	3,756,266	343,081	161,487,719	197,325,265	197,325,265	0	0
210329	GULF TEL. CO.-FL	8,439	697,307	708,800	11,493	682,335	1,160,415	1,160,415	0	0
210330	VISTA-UNITED TELECOMM. SYSTEMS	10,681	1,353,033	1,367,585	14,553	1,501,044	1,522,378	1,522,378	0	0
210331	INDIANTOWN TEL. SYSTEM	3,148	904,292	789,234	(115,057)	1,206,948	936,782	936,782	270,166	270,166
210335	NORTHEAST FLORIDA TEL. CO., INC.	7,144	1,012,137	899,466	(112,672)	1,522,277	1,259,823	1,259,823	262,454	262,454
210336	ALLTEL FLORIDA, INC.	69,424	3,636,469	3,715,217	78,748	4,470,048	7,050,851	7,050,851	0	0
210338	QUINCY TEL. CO.-FL DIV.	12,328	310,556	324,530	13,975	1,116,661	1,254,631	1,254,631	0	0
210339	ST. JOSEPH TEL. AND TELE. CO.	26,870	2,995,308	3,031,780	36,472	1,608,390	2,751,954	2,751,954	0	0
210340	CENTRAL TEL. CO. OF FLORIDA	359,116	0	0	0	21,857,592	37,068,648	37,068,648	0	0
210341	UNITED TEL. CO. OF FLORIDA	1,342,209	0	0	0	70,143,596	136,932,018	136,932,018	0	0
215191	SOUTHERN BELL-FL	5,577,647	13,400,576	14,370,575	969,999	426,123,000	572,780,994	572,780,994	0	0
220338	QUINCY TEL. CO.-GA DIV.	703	73,078	74,033	955	80,431	256,828	350,000	0	0
220344	ALMA TEL. CO., INC.	6,180	823,649	800,163	(23,486)	1,329,271	1,264,929	1,264,929	64,342	64,342
220347	BRANTLEY TEL. CO., INC.	4,332	684,051	689,956	5,905	1,060,491	1,112,128	1,112,128	0	0
220348	BULLOCH CNTY. RURAL TEL. COOP., INC.	8,182	643,179	654,317	11,138	417,639	1,208,027	1,208,027	0	0
220351	CAMDEN TEL. & TEL. CO., INC.-GA	16,341	314,459	332,995	18,536	921,098	1,663,376	1,663,376	0	0
220354	CHICKAMAUGA TEL. CORP.	5,729	0	0	0	867,178	1,248,834	1,248,834	0	0
220355	CITIZENS TEL. CO., INC.-GA	4,720	656,677	663,114	6,437	914,125	1,169,301	1,169,301	0	0
220356	COASTAL UTILITIES, INC.	32,779	1,282,759	1,184,115	(98,644)	3,708,791	3,341,392	3,341,392	367,399	367,399
220357	ALLTEL GEORGIA, INC.	51,296	4,414,743	4,484,534	69,791	2,864,848	5,183,397	5,183,397	0	0
220358	DARIEN TEL. CO., INC.	5,024	841,214	801,021	(40,193)	1,304,183	1,194,042	1,194,042	110,141	110,141
220360	ELLIJAY TEL. CO.	9,715	1,524,590	1,537,815	13,225	925,580	984,820	984,820	0	0
220362	FRONTIER COMM. OF FAIRMOUNT, INC.	2,031	390,366	393,135	2,768	375,433	653,062	653,062	0	0
220369	HAWKINSVILLE TEL. CO.	4,314	683,571	577,350	(106,221)	1,451,435	1,122,851	1,122,851	328,584	328,584
220371	INTERSTATE TEL. CO.	13,102	0	0	0	2,633,900	1,335,790	1,335,790	1,298,110	1,298,110

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	1997		Booked 1995	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted
			Base Case	Calculated Annual Exp Adjustment				
220377	PINELAND TEL. COOP.	11,205	302,878	315,595	12,718	798,610	1,118,841	1,118,841
220378	PLANTERS RURAL TEL. COOP., INC.	7,190	507,769	517,560	9,791	613,229	1,263,384	1,263,384
220379	PLANT TEL. CO.	8,907	1,360,113	1,051,277	(308,836)	1,871,661	1,120,685	1,120,685
220381	PUBLIC SERVICE TEL. CO.	9,814	2,089,661	1,856,020	(233,641)	1,612,330	989,438	989,438
220386	STANDARD TEL. CO.	56,712	5,690,288	5,767,382	77,094	5,561,805	5,732,255	5,732,255
220392	WAVERLY HALL TEL. CO., INC.	1,190	264,289	265,486	1,197	412,771	411,826	411,826
220394	WILKES TEL. & ELECTRIC CO.	10,623	305,375	317,442	12,068	1,035,351	1,071,482	1,071,482
223036	GEORGIA ALLTEL TELECOM	77,630	2,126,136	2,213,938	87,802	3,963,541	7,892,315	7,892,315
223037	ALLTEL GEORGIA COMMUNICATIONS CORP.	259,229	2,387,901	2,432,973	45,073	15,440,644	26,771,616	26,771,616
225192	SOUTHERN BELL-GA	3,557,294	5,757,658	6,378,914	621,255	212,179,000	364,820,303	364,820,303
230468	ATLANTIC TEL. MEMB. CORP.	28,324	0	0	0	1,051,866	2,824,270	2,824,270
230469	BARNARDSVILLE TEL. CO.	1,178	168,812	170,413	1,601	161,726	405,663	405,663
230470	CAROLINA TEL. & TEL. CO.	1,048,536	0	0	0	58,481,718	108,134,069	108,134,069
230471	CENTRAL TEL. CO.-NC	241,473	0	0	0	13,713,321	25,344,546	25,344,546
230473	CITIZENS TEL. CO.-NC	16,493	2,291,646	2,314,031	22,385	1,228,191	1,648,441	1,648,441
230474	THE CONCORD TEL. CO.	90,998	0	0	0	5,656,538	9,441,812	9,441,812
230476	ALLTEL CAROLINA, INC.-NORTH	165,821	3,945,474	4,133,875	188,401	10,287,184	16,648,890	16,648,890
230479	GTE SOUTH, INC.-NC	174,107	0	0	0	10,091,445	18,056,505	18,056,505
230498	SALUDA MOUNTAIN TEL. CO.	1,524	244,536	246,610	2,074	201,844	511,766	511,766
230502	STAR TEL. MEMB. CORP.	15,414	605,409	501,222	(104,187)	1,836,317	1,526,702	1,526,702
230509	CONTEL OF NC, INC. DBA GTE NC	110,248	7,086,364	7,236,249	149,885	6,190,423	11,015,284	11,015,284
230510	WILKES TEL. MEMB. CORP.	9,313	1,225,978	1,238,669	12,691	978,585	1,089,821	1,089,821
235193	SOUTHERN BELL-NC	2,100,628	5,030,059	5,397,235	367,176	120,267,000	212,724,535	212,724,535
240479	GTE SOUTH INC.-SC	161,792	2,718,037	2,613,025	(105,011)	17,733,325	16,801,285	16,801,285
240506	UNITED TEL. CO. OF THE CAROLINAS	88,893	1,871,249	1,972,264	101,015	5,791,198	9,234,885	9,234,885
240512	BLUFFTON TEL. CO., INC.	5,937	825,549	829,080	3,531	1,263,646	1,253,573	1,253,573
240517	ALLTEL SOUTH CAROLINA, INC.	44,771	1,075,157	1,125,911	50,754	2,486,029	4,512,996	4,512,996
240520	FARMERS TEL. COOP., INC-SC	47,261	2,163,447	2,217,062	53,616	4,150,354	4,803,932	4,803,932
240523	HARGRAY TEL. CO., INC.	43,092	889,185	337,994	(551,191)	6,098,579	4,320,611	4,320,611
240526	CONTEL OF SC, INC. DBA GTE SC	19,844	0	0	0	1,028,243	1,987,031	1,987,031
240528	HORRY TEL. COOP. INC.	55,243	0	0	0	3,656,589	5,623,289	5,623,289
240533	MCCLELLANVILLE TEL. CO., INC.	1,526	529,917	531,996	2,079	193,766	516,096	516,096
240539	POND BRANCH TEL. CO., INC.	11,121	693,801	616,511	(77,290)	1,344,463	1,099,878	1,099,878
240540	RIDGE TEL. CO., INC.	1,536	119,672	121,760	2,088	101,532	512,055	512,055
240551	WILLISTON TEL. CO.	4,655	555,535	561,869	6,334	578,004	1,152,059	1,152,059
245194	SOUTHERN BELL-SC	1,291,819	11,317,045	11,541,885	224,840	108,643,000	131,911,136	131,911,136
250281	CONTEL SOUTH-AL DBA GTE SYSTEMS OF SOUTH	104,211	4,128,274	4,246,565	118,291	5,386,928	10,529,113	10,529,113
250282	BLOUNTSVILLE TEL. CO., INC.	3,374	528,424	533,022	4,597	648,028	960,280	960,280
250284	BUTLER TEL. CO., INC.	4,513	659,458	665,586	6,128	468,058	1,139,002	1,139,002
250293	GTE SOUTH INC.-AL	144,633	12,509,536	8,075,259	(4,434,277)	25,681,030	14,730,834	14,730,834
250296	GOSHEN TEL. CO.	748	248,098	249,115	1,017	125,786	265,833	350,000
250297	GROVE HILL TEL. CORP.	2,248	340,795	343,860	3,065	261,178	722,424	722,424
250298	GULF TEL. CO.-AL	40,786	0	0	0	3,195,119	4,142,276	4,142,276
250299	HAYNEVILLE TEL. CO., INC.	2,047	159,838	162,619	2,780	485,117	650,975	650,975
250300	HOPPER TEL. CO., INC.	3,327	728,843	733,381	4,539	763,006	943,638	943,638

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	1997			Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted
		1995	Base Case Annual Exp	Calculated Annual Exp Adjustment				
250302	ALLTEL ALABAMA	USF Loops	Adjustment	\$246.91	Calculated			
250304	MILLRY TEL. CO., INC.	22,502	2,379,959	2,410,566	30,606	1,270,492	2,248,982	2,248,982
250305	MON-CRE TEL. COOP. INC.	5,964	880,654	888,748	8,095	748,349	1,253,696	1,253,696
250306	FRONTIER COMM. OF AL, INC.	3,075	320,481	324,656	4,175	452,515	892,108	892,108
250314	PEOPLES TEL. CO.	12,138	537,490	551,275	13,785	1,213,984	1,222,108	1,222,108
250315	PINE BELT TEL. CO.	13,498	1,413,059	1,431,394	18,334	1,271,747	1,342,668	1,342,668
250316	RAGLAND TEL. CO.	2,270	536,393	539,482	3,089	619,532	709,331	709,331
250318	FRONTIER COMM. OF THE SOUTH, INC.	1,296	180,677	182,441	1,763	250,063	443,515	443,515
255181	SOUTH CENTRAL BELL-AL	10,142	987,035	997,700	10,665	1,052,659	1,045,640	1,045,640
260402	ALLTEL KENTUCKY, INC.	1,833,611	0	0	0	47,785,000	185,111,062	185,111,062
260407	GTE SOUTH, INC.-KY	20,901	0	0	0	1,322,752	2,085,484	2,085,484
260410	CONTEL KY, INC. DBA GTE KY	400,161	1,035,837	1,105,746	69,909	37,212,721	41,035,931	41,035,931
260411	LESLIE COUNTY TEL. CO., INC.	85,181	8,466,913	8,582,847	115,935	4,230,821	8,540,313	8,540,313
265061	CINCINNATI BELL-KY	7,693	994,371	1,004,858	10,487	873,497	1,240,350	1,240,350
265182	SOUTH CENTRAL BELL-KY	176,351	1,554,988	0	(1,554,988)	27,450,288	18,192,295	18,192,295
270423	CENTURY TEL. OF CENTRAL LA, INC.	1,113,777	534,112	728,112	194,000	93,150,000	112,773,127	112,773,127
270424	CENTURY TEL. OF SOUTHEAST LA, INC.	17,180	5,435,564	5,458,913	23,349	1,173,411	1,726,260	1,726,260
270425	CAMERON TEL. CO.-LA	11,578	2,383,205	2,398,966	15,761	767,216	1,165,414	1,165,414
270427	CENTURY TEL. OF CHATHAM, INC.	7,034	1,935,223	1,587,812	(347,411)	2,352,671	1,259,443	1,259,443
270429	EAST ASCENSION TEL. CO.	1,601	980,007	982,190	2,183	274,047	537,844	537,844
270430	ELIZABETH TEL. CO., INC.	29,891	2,489,818	2,530,522	40,704	3,001,259	3,039,353	3,039,353
270431	CENTURY TEL. OF NORTHWEST LA, INC.	2,810	1,083,639	1,087,461	3,822	665,111	838,971	838,971
270433	LAFOURCHE TEL. CO.	9,236	2,375,075	2,387,617	12,542	744,023	1,055,884	1,055,884
270434	CENTURY TEL. OF EVANGELINE, INC.	13,428	1,925,999	1,337,697	(588,302)	3,208,001	1,396,316	1,396,316
270435	NORTHEAST LOUISIANA TEL. CO., INC.	32,233	10,925,829	10,969,615	43,786	2,102,468	3,253,846	3,253,846
270436	CENTURY TEL. OF NORTH LOUISIANA, INC.	890	306,437	265,997	(40,441)	463,009	314,799	350,000
270438	RESERVE TEL. CO.	6,912	2,477,341	2,486,763	9,423	534,625	1,264,888	1,264,888
270440	CENTURY TEL. CO. OF EAST LA	4,924	145,229	8,815	(136,414)	1,923,521	1,191,846	1,191,846
270441	STAR TEL. CO., INC.	2,443	1,518,609	1,521,941	3,332	248,137	765,264	765,264
270442	CENTURY TEL. OF SOUTHWEST LA, INC.	4,836	847,710	854,306	6,596	561,145	1,168,040	1,168,040
275183	SOUTH CENTRAL BELL-LA	5,107	2,987,603	2,994,545	6,942	391,103	1,197,983	1,197,983
280446	BAY SPRINGS TEL. CO., INC.	2,130,515	2,785,755	3,157,727	371,972	174,093,000	216,040,183	216,040,183
280452	DELTA TEL. CO., INC.	11,023	2,108,166	1,601,316	(506,850)	2,196,238	1,101,745	1,101,745
280453	ALLTEL MISSISSIPPI, INC.	3,928	591,121	596,475	5,354	555,790	1,080,858	1,080,858
280454	FRANKLIN TEL. CO., INC.-MS	10,119	1,319,862	1,333,617	13,755	740,039	1,011,447	1,011,447
280456	GEORGETOWN TELE. CO., INC.	7,402	1,038,531	1,048,623	10,092	903,937	1,232,354	1,232,354
280457	LAKESIDE TEL. CO., INC.	298	214,860	176,671	(38,189)	445,848	110,508	350,000
280458	CENTURY TEL. OF NORTH MISSISSIPPI, INC.	386	107,391	107,917	526	157,423	140,351	350,000
280461	NOXAPATER TEL. CO.	14,525	1,781,805	1,801,566	19,761	831,402	1,461,951	1,461,951
280466	SLEDGE TEL. CO., INC.	1,018	351,318	151,930	(199,389)	797,930	353,662	353,662
283301	SOUTHEAST MISSISSIPPI TEL. CO.	508	108,521	109,214	693	238,760	183,692	350,000
285184	SOUTH CENTRAL BELL-MISSISSIPPI	3,281	642,113	646,566	4,453	318,975	941,931	941,931
290552	CENTURY TEL. OF ADAMSVILLE, INC.	1,175,580	7,880,559	8,085,706	205,147	81,446,000	119,105,334	119,105,334
290557	CENTURY TEL. OF CLAIBORNE, INC.	7,367	874,990	885,024	10,034	474,577	1,253,450	1,253,450
290562	DEKALB TEL. COOP, INC.	7,897	606,917	617,682	10,765	449,458	1,211,496	1,211,496
		16,717	385,044	404,028	18,984	1,413,195	1,669,271	1,669,271

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	Adjustment	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
				1995	Base Case Annual Exp				
290567	UNITED INTER-MOUNTAIN TEL. CO.-TN	225,498	0	0	0	14,302,575	23,468,642	23,468,642	0
290571	MILLINGTON TEL. CO., INC.	22,561	0	0	0	1,185,581	2,264,801	2,264,801	0
290573	NORTH CENTRAL TEL. COOP., INC.	17,197	474,793	494,333	19,540	1,146,478	1,702,482	1,702,482	0
290575	TENNESSEE TEL. CO.	50,959	709,684	767,348	57,664	4,385,485	5,131,518	5,131,518	0
290579	TWIN LAKES TEL. COOP. CORP.	31,947	331,532	367,655	36,123	1,590,322	3,186,933	3,186,933	0
290580	CITIZENS TELECOM OF THE VOLUNTEER STATE,	19,242	0	0	0	1,273,906	1,904,103	1,904,103	0
294336	CITIZENS UTILITIES DBA CITIZENS OF TENN	66,004	782,779	535,360	(247,420)	7,686,490	6,710,099	6,710,099	976,391
295185	SOUTH CENTRAL BELL-TN	2,455,647	0	0	0	178,240,000	250,366,015	250,366,015	0
300597	CHILlicothe TEL. CO.	31,686	2,937,104	2,886,779	(50,325)	3,433,803	3,234,489	3,234,489	199,314
300598	MCCLURE TEL. CO.	717	100,367	101,340	973	226,630	258,833	350,000	0
300607	CONTINENTAL TEL. CO. OF OHIO	2,181	69,047	71,517	2,470	278,470	695,579	695,579	0
300612	THE FARMERS MUTUAL TEL. CO.-OKOLONA, OH	420	32,112	32,684	572	101,447	153,723	350,000	0
300613	LITTLE MIAMI COMM. CORP.	2,469	394,556	397,907	3,351	384,480	760,301	760,301	0
300615	GTE NORTH, INC.-OH	762,571	77,439	210,557	133,118	74,882,066	78,412,611	78,412,611	0
300630	CENTURY TEL. CO. OF OHIO	71,097	0	0	0	4,830,084	7,427,171	7,427,171	0
300644	THE NOVA TEL. CO.	975	145,381	146,710	1,328	173,428	342,504	350,000	0
300658	SYCAMORE TEL. CO.	1,903	179,052	181,647	2,595	299,595	617,095	617,095	0
300661	UNITED TEL. CO. OF OHIO	543,380	0	0	0	43,583,264	55,816,089	55,816,089	0
300665	ALLTEL OHIO, INC.	119,391	0	0	0	8,112,364	12,302,732	12,302,732	0
300666	WESTERN RESERVE TEL. CO.	154,344	0	0	0	9,636,706	15,932,702	15,932,702	0
300682	FRONTIER COMM. OF OHIO, INC.	569	0	0	0	20,991	206,072	350,000	0
305062	CINCINNATI BELL-OHIO	729,358	0	0	0	121,062,735	75,581,070	75,581,070	45,481,665
305150	OHIO BELL TEL. CO.	3,749,814	0	0	0	178,091,000	382,429,842	382,429,842	0
310671	CENTURY TEL. MIDWEST, INC.	26,647	2,396,273	2,432,547	36,273	1,428,293	2,668,829	2,668,829	0
310677	ISLAND TEL. CO.	979	385,020	386,354	1,334	153,524	343,782	350,000	0
310679	BLOOMINGDALE TEL. CO.	1,947	549,262	551,909	2,648	589,395	631,764	631,764	0
310680	CHIPPEWA COUNTY TEL. CO.	1,360	157,796	159,647	1,851	450,701	465,104	465,104	0
310682	FRONTIER COMM. OF MICHIGAN, INC.	21,480	0	0	0	678,748	2,133,531	2,133,531	0
310683	CARR TEL. CO.	1,834	11,951	14,032	2,081	326,239	594,370	594,370	0
310685	CHATHAM TEL. CO.-MI	2,736	306,142	309,873	3,731	347,709	822,701	822,701	0
310691	DEERFIELD FARMERS TEL. CO.	2,433	645,126	648,427	3,302	421,498	757,216	757,216	0
310695	GTE NORTH, INC.-MI	626,517	3,472,502	3,581,660	109,158	55,611,807	63,255,542	63,255,542	0
310702	CENTURY TEL. OF MICHIGAN, INC.	50,058	2,318,490	2,375,365	56,875	2,716,819	5,073,547	5,073,547	0
310704	ACE TEL. CO. OF MI, INC.	4,767	199,502	204,912	5,411	426,709	1,162,375	1,162,375	0
310711	MIDWAY TEL. CO.	881	171,122	172,322	1,200	315,593	312,201	350,000	0
310713	HIAWATHA TEL. CO.	5,709	577,360	585,129	7,769	831,781	1,250,664	1,250,664	0
310714	OGDEN TEL. CO.	421	41,089	41,662	573	121,583	154,424	350,000	0
310717	ONTONAGON COUNTY TEL. CO.	4,573	0	0	0	797,300	1,140,909	1,140,909	0
310720	PENINSULA TEL. CO.-MI	1,362	22,208	23,752	1,543	254,038	459,434	459,434	0
310721	PIGEON TEL. CO.	3,399	184,714	188,562	3,848	711,708	969,256	969,256	0
310728	SPRINGPORT TEL. CO.	1,776	123,999	60,945	(63,054)	812,300	583,687	583,687	228,613
310732	UPPER PENINSULA TEL. CO.	6,341	1,793,356	1,801,997	8,641	1,211,568	1,265,500	1,265,500	0
310734	WALDRON TEL. CO.	604	18,973	19,658	685	201,152	222,449	350,000	0
310737	WINN TEL. CO.	686	139,894	140,827	934	191,538	248,455	350,000	0
310738	WOLVERINE TEL. CO.	8,662	0	0	0	864,403	1,159,429	1,159,429	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	1997			Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted
			1995 Base Case Annual Exp	Calculated Annual Exp Adjustment	Difference Base Case vs.				
313033	CONTEL OF SOUTH, INC. DBA GTE SYSTEMS OF	47,567	0	0	0	1,233,309	4,779,172	4,779,172	0
315090	MICHIGAN BELL TEL. CO.	4,974,734	0	0	0	231,115,000	507,308,894	507,308,894	0
320742	BLOOMINGDALE HOME TEL. CO., INC.	582	47,806	48,599	792	171,015	212,911	350,000	0
320747	CENTRAL INDIANA TEL. CO., INC.	3,074	600,933	605,112	4,179	250,210	903,039	903,039	0
320753	CLAY CTY. RURAL TEL. COOP., INC.	10,269	0	0	0	663,583	1,016,458	1,016,458	0
320759	DAVIESS-MARTIN CTY. RURAL TEL. CORP.	2,803	216,662	220,472	3,810	415,943	840,711	840,711	0
320772	GTE NORTH, INC.-IN	677,523	0	0	0	73,436,859	71,018,454	71,018,454	2,418,405
320776	COMM. CORP. OF INDIANA	9,274	894,701	907,334	12,633	949,084	1,080,426	1,080,426	0
320779	CONTEL OF INDIANA, INC. DBA GTE IN	166,399	0	0	0	12,224,118	17,184,581	17,184,581	0
320788	MERCHANTS & FARMERS TEL. CO.	558	121,106	121,867	760	129,285	202,644	350,000	0
320797	NEW PARIS TEL., INC.	1,853	124,705	127,228	2,523	468,719	609,024	609,024	0
320800	NORTHWESTERN INDIANA TEL. CO., INC.	11,084	143,627	0	(143,627)	2,563,329	1,106,756	1,106,756	1,456,573
320801	ODON TEL. CO.	1,593	67,621	69,429	1,809	152,497	538,412	538,412	0
320819	SOUTHEASTERN INDIANA RURAL TEL. COOP., I	4,111	24,224	28,880	4,656	487,699	1,083,441	1,083,441	0
320828	FRONTIER COMM. OF THORNTOWN, INC.	2,481	0	0	0	284,537	765,500	765,500	0
320832	UNITED TEL. CO. OF INDIANA, INC.	216,546	0	0	0	19,445,864	21,992,542	21,992,542	0
323034	CONTEL OF SOUTH, INC. DBA GTE SYSTEMS OF	9,655	33,108	44,077	10,969	212,704	1,007,583	1,007,583	0
325080	INDIANA BELL TEL. CO.	2,015,639	0	0	0	88,005,000	203,243,322	203,243,322	0
330841	CENCOM OF WISCONSIN, INC. DBA PTI COMM.	26,501	445,722	475,701	29,978	2,521,200	2,652,715	2,652,715	0
330855	BRUCE TEL. CO., INC.	1,554	77,086	78,847	1,760	224,056	521,562	521,562	0
330857	CASCO TEL. CO.	1,099	14,062	15,309	1,246	143,345	383,608	383,608	0
330858	FRONTIER COMM.-LAKESHORE, INC.	1,905	0	0	0	91,118	614,948	614,948	0
330859	CENTRAL STATE TEL. CO.	9,066	654,058	666,385	12,327	832,181	1,106,690	1,106,690	0
330860	CHEQUAMEGON TEL. COOP., INC.	8,305	264,544	273,939	9,395	606,856	1,191,570	1,191,570	0
330870	CRANDON TEL. CO.	3,316	293,272	297,781	4,509	206,845	955,835	955,835	0
330877	FAIRWATER-BRANDON-ALTO TEL. CO.	1,189	59,050	60,401	1,351	367,787	414,284	414,284	0
330884	FORESTVILLE TEL. CO., INC.	1,896	570,339	572,918	2,579	201,869	615,216	615,216	0
330886	GTE NORTH INC.-WI	441,903	1,419,635	1,496,732	77,096	35,264,760	44,876,168	44,876,168	0
330891	HEADWATERS TEL. CO.	4,566	165,180	170,357	5,177	202,078	1,147,822	1,147,822	0
330895	CENTURY TEL. OF WISCONSIN, INC.	51,030	0	0	0	3,184,051	5,763,893	5,763,893	0
330898	CENTURY TEL. OF LARSEN-READFIELD, INC.	2,274	152,339	155,428	3,089	172,226	716,268	716,268	0
330908	MARQUETTE-ADAMS TEL. COOP., INC.	3,320	0	0	0	224,158	944,395	944,395	0
330909	MIDWAY TEL. CO.	7,670	0	0	0	687,194	1,227,850	1,227,850	0
330910	MILLTOWN MUTUAL TEL. CO.	2,320	0	0	0	290,797	724,142	724,142	0
330912	FRONTIER COMM. OF MONDOVI, INC.	2,358	0	0	0	281,902	737,060	737,060	0
330913	CENTURY TEL. OF MONROE COUNTY, INC.	9,752	95,624	106,662	11,038	628,043	1,000,737	1,000,737	0
330916	MOUNT HOORB TEL. CO.	3,921	264,497	269,835	5,338	308,550	1,059,395	1,059,395	0
330917	MOUNT VERNON TEL. CO.	7,977	0	0	0	691,558	1,220,199	1,220,199	0
330920	NIAGARA TEL. CO.	3,924	0	0	0	385,774	1,066,330	1,066,330	0
330922	NORTH-WEST TEL. CO. DBA PTI COMM.	73,796	0	0	0	6,818,769	7,416,658	7,416,658	0
330931	PEOPLES TEL. CO. OF RANDOLPH	6,438	0	0	0	1,110,115	1,267,678	1,267,678	0
330934	PLATTEVILLE TEL. CO. DBA PTI COMM.	8,590	0	0	0	828,949	1,138,163	1,138,163	0
330936	INDIANHEAD TEL. CO.	2,015	231,073	233,808	2,735	371,184	646,527	646,527	0
330937	PRICE COUNTY TEL. CO.	4,379	307,511	313,479	5,968	266,109	1,132,827	1,132,827	0
330940	RHINELEADER TEL. CO.	12,851	0	0	0	702,993	1,355,343	1,355,343	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	1997		Difference Base Case vs.	Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
			1995 Base Case Annual Exp	Calculated Annual Exp Adjustment					
330941	RIB LAKE TEL. CO.	1,229	120,097	121,770	1,673	249,735	419,804	419,804	0
330950	CENTURY TEL. OF NORTHWEST WISCONSIN, INC	15,507	2,820,709	2,841,797	21,088	1,045,552	1,546,648	1,546,648	0
330952	SOUTHEAST TEL. CO. OF WIS., INC.	7,775	0	0	0	683,552	1,215,171	1,215,171	0
330956	CENTURY TEL. OF NORTHERN WISCONSIN, INC.	11,966	2,636,368	2,652,670	16,302	997,926	1,189,684	1,189,684	0
330958	TENNEY TEL. CO.	983	44,264	45,375	1,112	146,649	348,251	350,000	0
330959	THORP TEL. CO. DBA PTI COMM.	2,113	0	0	0	214,013	689,526	689,526	0
330963	UTELCO, INC.	14,038	0	0	0	1,252,008	1,427,168	1,427,168	0
330964	FRONTIER COMM. OF WISCONSIN, INC.	22,297	0	0	0	1,488,112	2,227,857	2,227,857	0
330973	WITTENBERG TEL. CO.	2,178	0	0	0	253,913	700,850	700,850	0
330974	WOOD COUNTY TEL. CO.	26,799	0	0	0	1,465,159	2,779,269	2,779,269	0
335220	WISCONSIN BELL	2,045,952	0	0	0	77,315,000	206,629,813	206,629,813	0
340978	ALHAMBRA-GRANTFORK TEL. CO.	1,082	43,088	44,313	1,225	203,654	377,345	377,345	0
340984	CASS COUNTY TEL. CO.	3,032	0	0	0	720,488	890,271	890,271	0
340985	CENTRAL TEL. CO. OF IL	200,440	0	0	0	22,668,011	21,597,455	21,597,455	1,070,556
341003	EGYPTIAN TEL. COOP. ASSN.	2,641	161,871	165,469	3,598	601,874	809,738	809,738	0
341004	EL PASO TEL. CO.	1,803	53,986	56,033	2,047	483,498	594,643	594,643	0
341009	C-R TEL. CO.	949	130,743	132,032	1,290	334,963	331,921	350,000	0
341011	FRONTIER COMM. OF LAKESIDE, INC.	866	420	1,400	981	38,593	305,691	350,000	0
341012	FLAT ROCK TEL. COOP., INC.	524	0	0	0	77,638	192,327	350,000	0
341015	GTE NORTH, INC.-IL	615,133	0	0	0	50,638,249	64,542,401	64,542,401	0
341020	GRAFTON TEL. CO.	749	118,351	119,370	1,019	255,663	271,149	350,000	0
341023	GRIDLEY TEL. CO.	1,360	34,233	29,753	(4,480)	503,212	470,159	470,159	33,053
341025	SHAWNEE TEL. CO.	4,755	89,896	95,293	5,397	511,644	1,163,024	1,163,024	0
341026	HARRISONVILLE TEL. CO.	16,571	445,877	464,638	18,761	1,620,444	1,701,401	1,701,401	0
341032	HOME TEL. CO.-ST. JACOB	912	295,298	296,538	1,241	316,046	321,925	350,000	0
341036	CONTEL OF IL, INC. DBA GTE IL	174,125	0	0	0	17,179,420	18,167,338	18,167,338	0
341037	ILLINOIS CONS. TEL. CO.	75,207	816,152	0	(816,152)	15,779,863	7,720,170	7,720,170	8,059,693
341038	FRONTIER COMM. OF ILLINOIS, INC.	4,555	176,270	181,427	5,157	547,217	1,137,080	1,137,080	0
341043	LA HARPE TEL. CO.	1,090	43,137	23,672	(19,465)	461,079	380,166	380,166	80,913
341045	LEAF RIVER TEL. CO.	614	100,358	89,578	(10,780)	417,495	221,089	350,000	67,495
341048	MCNABB TEL. CO.	459	5,014	5,534	520	125,977	166,318	350,000	0
341049	MADISON TEL. CO.	1,435	353,776	286,988	(66,788)	727,634	493,736	493,736	233,898
341055	FRONTIER COMM.-MIDLAND, INC.	4,302	388,252	394,091	5,840	449,929	1,103,059	1,103,059	0
341058	MONTROSE MUTUAL TEL. CO.	1,468	45,406	47,070	1,664	289,160	494,029	494,029	0
341060	MOULTRIE INDEPENDENT TEL. CO.	778	33,136	15,964	(17,172)	546,351	283,720	350,000	196,351
341061	FRONTIER COMM. OF MT. PULASKI, INC.	2,120	100,216	102,619	2,404	315,617	679,877	679,877	0
341065	ODIN TEL. EXCHANGE, INC.	1,142	218,452	174,605	(43,847)	525,432	393,893	393,893	131,539
341066	ONEIDA TEL. EXCHANGE	573	0	0	0	152,292	206,072	350,000	0
341067	FRONTIER COMM. OF ORION, INC.	1,767	0	0	0	219,403	606,863	606,863	0
341073	FRONTIER COMM.-PRARIE, INC.	1,058	5,320	6,517	1,197	147,062	368,224	368,224	0
341079	FRONTIER COMM.-SCHUYLER, INC.	2,932	43,024	46,348	3,323	467,612	876,035	876,035	0
341088	WABASH TEL. COOP., INC.	4,584	0	0	0	696,754	1,144,799	1,144,799	0
341091	WOODHULL COMMUNITY TEL. CO.	756	0	0	0	253,012	273,803	350,000	0
343035	GTE SOUTH, INC.-IL	39,727	0	0	0	5,252,273	3,996,956	3,996,956	1,255,317
345070	ILLINOIS BELL TEL. CO.	6,248,531	0	0	0	249,012,000	635,652,650	635,652,650	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

		1997	Calculated	Difference		Maximum	Adjusted	
SAR_ID	SAR_NAME	1995	Base Case	Annual Exp	Adjustment	Base Case	Allowable	Allowance
		USF Loops	Adjustment	\$246.91	Calculated	Booked 1995	Corp Exp	\$350,000
351105	AYRSHIRE FMRS. MUT. TEL. CO.	362	9,331	9,742	411	181,853	133,281	350,000
351110	BERNARD TEL. CO., INC.	570	81,705	82,482	777	95,880	205,044	350,000
351127	FRONTIER COMM. OF IOWA, INC.	52,702	0	0	0	4,219,996	5,684,404	5,684,404
351186	GTE NORTH, INC.-IA	111,570	0	0	0	4,552,458	11,613,957	11,613,957
351207	CONTEL OF IA, INC., DBA GTE IA	76,836	0	0	0	4,604,803	7,873,941	7,873,941
351229	LOST NATION-ELWOOD TEL. CO.	681	8,129	8,901	772	156,097	244,088	350,000
351316	UNITED FARMERS TEL. CO.	623	18,091	18,798	707	311,247	231,605	350,000
351327	WEBB-DICKENS TEL. CORP.	440	631	1,131	500	130,168	161,778	350,000
351341	FRONTIER COMM.-SCHUYLER, INC.	987	20,860	21,979	1,118	157,298	344,421	350,000
351346	ACE TEL. ASSN.-IA	4,109	16,307	20,954	4,647	374,878	1,077,531	1,077,531
351790	CONTEL OF KS, INC., DBA GTE SYSTEMS OF I	70,240	0	0	0	5,597,375	7,359,571	7,359,571
351888	GRAND RIVER MUT. TEL. CORP.-IA	5,923	0	0	0	284,440	1,255,126	1,255,126
355141	NORTHWESTERN BELL-IA	1,006,947	0	0	0	71,042,188	103,210,461	103,210,461
361140	CONTEL OF MN, INC., DBA GTE MN	109,799	0	0	0	10,266,306	11,080,624	11,080,624
361186	GTE NORTH, INC.-MN	3,705	76,716	80,912	4,196	946,632	1,051,106	1,051,106
361346	ACE TEL. ASSN.-MN	10,322	0	0	0	874,717	1,030,607	1,030,607
361350	ARVIG TEL. CO.	10,263	0	0	0	1,355,997	1,019,799	1,019,799
361357	BLACKDUCK TEL. CO.	1,471	41,789	43,453	1,664	347,891	506,263	506,263
361367	FRONTIER COMM. OF MINNESOTA, INC.	103,212	0	0	0	8,171,597	11,177,799	11,177,799
361370	CLARA CITY TEL. EXCH. CO.	1,565	28,773	30,551	1,777	253,028	521,562	521,562
361374	ARROWHEAD COMM. CORP.	738	150,365	151,368	1,003	152,537	262,502	350,000
361379	DEER RIVER TEL. CO.	1,904	298,783	301,379	2,596	367,508	629,109	629,109
361385	EAST OTTER TAIL TEL. CO.	16,534	0	0	0	1,848,019	1,662,197	1,662,197
361387	EMILY COOP. TEL. CO.	1,316	36,693	38,181	1,488	239,538	448,337	448,337
361391	FELTON TEL. CO., INC.	694	89,433	90,378	945	266,884	249,126	350,000
361395	GARDEN VALLEY TEL. CO.	14,161	0	0	0	1,437,385	1,462,541	1,462,541
361399	GRANADA TEL. CO.	263	45,299	45,656	357	76,951	96,880	350,000
361410	JOHNSON TELEPHONE COMPANY	1,775	461,707	464,119	2,412	541,880	586,160	586,160
361414	LAKEDALE TELEPHONE COMPANY	9,936	0	0	0	1,714,596	993,073	993,073
361433	MID STATE TELEPHONE COMPANY	6,733	0	0	0	688,204	1,268,727	1,268,727
361442	NEW ULM TELECOM, INC.	10,691	0	0	0	824,998	1,102,432	1,102,432
361451	PAUL BUNYAN RURAL TEL. COOP.	6,709	335,722	343,305	7,583	847,067	1,268,344	1,268,344
361454	PINE ISLAND TELEPHONE COMPANY	2,646	164,579	168,172	3,593	436,447	801,825	801,825
361456	UNITED TELEPHONE CO OF MINN	132,769	3,295,403	3,446,128	150,725	9,578,337	13,539,480	13,539,480
361483	SLEEPY EYE TEL. CO.	5,703	13,514	19,982	6,468	528,908	1,246,669	1,246,669
361491	TWIN VALLEY-ULEN TEL CO INC.	3,162	259,091	263,383	4,291	678,569	915,390	915,390
365142	NORTHWESTERN BELL-MINNESOTA	2,031,095	0	0	0	137,783,428	208,205,250	208,205,250
371186	GTE NORTH INC. - NEBRASKA	53,433	0	0	0	4,867,111	5,768,413	5,768,413
371516	ARAPAHOE TELEPHONE COMPANY	1,058	134,881	85,860	(49,021)	570,450	382,044	382,044
371517	ARLINGTON TELEPHONE COMPANY	1,032	152,271	153,676	1,406	348,179	361,274	361,274
371524	BLAIR TELEPHONE COMPANY	6,785	168,275	29,433	(138,842)	1,806,519	1,266,454	1,266,454
371525	THREE RIVER TELCO	1,296	179,715	181,476	1,761	248,643	443,213	443,213
371526	CAMBRIDGE TELEPHONE COMPANY - NE	1,326	301,395	303,197	1,802	353,367	467,782	467,782
371531	CLARKS TELEPHONE COMPANY	1,019	171,117	172,502	1,385	359,883	363,488	363,488
371534	COZAD TELEPHONE COMPANY	2,848	0	0	0	311,346	872,069	872,069

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted
			1995 Base Case	Annual Exp Adjustment				
371536	CURTIS TELEPHONE COMPANY	823	243,155	233,894	(9,261)	384,779	308,297	350,000
371537	DALTON TEL. CO.,INC.	1,342	264,379	266,210	1,831	369,776	468,674	468,674
371540	DILLER TELEPHONE COMPANY	909	17,445	18,475	1,030	311,293	324,510	350,000
371542	EASTERN NEBRASKA TELEPHONE COMPANY	2,748	250,004	211,118	(38,886)	974,557	842,232	842,232
371553	GLENWOOD TELEPHONE MEMBERSHIP CORP.	2,628	0	0	0	308,797	809,738	809,738
371557	HARTMAN TELEPHONE EXCHANGES INC.	444	138,952	139,557	606	196,802	163,525	350,000
371558	HEMINGFORD COOP. TELEPHONE COMPANY	882	15,517	16,518	1,002	189,647	313,176	350,000
371567	KEYSTONE-ARTHUR TELEPHONE COMPANY	620	176,003	176,845	842	326,901	221,769	350,000
371568	LINCOLN TEL. & TELE. CO.	260,693	0	0	0	15,564,019	27,210,918	27,210,918
371574	NEBRASKA CENTRAL TELEPHONE COMPANY	6,222	358,070	366,532	8,462	923,676	1,266,804	1,266,804
371577	GREAT PLAINS COMMUNICATIONS, INC.	26,015	1,099,734	919,457	(180,277)	3,258,892	2,631,197	2,631,197
371580	PETERSBURG TELEPHONE COMPANY	445	111,930	112,537	606	175,972	161,428	350,000
371586	ROCK COUNTY TEL. CO.	1,026	399,980	369,110	(30,870)	439,118	370,430	370,430
371591	SOUTHEAST NEBRASKA TEL. CO.	4,129	740,223	672,083	(68,140)	1,264,391	1,096,228	1,096,228
371592	STANTON TEL. CO.,INC.	1,116	272,981	234,963	(38,018)	489,819	392,339	392,339
371595	UNITED TELEPHONE CO. OF THE WEST-NE	26,556	0	0	0	2,018,819	2,765,120	2,765,120
371597	WAUNETA TEL. CO.	663	253,300	254,202	902	249,268	247,448	350,000
372455	BENKELMAN TELEPHONE COMPANY INC.	1,181	192,520	194,130	1,610	385,225	425,916	425,916
375143	NORTHWESTERN BELL-NEBRASKA	506,273	0	0	0	40,036,006	52,056,029	52,056,029
381447	NORTH DAKOTA TELEPHONE COMPANY	11,187	67,884	80,548	12,665	681,948	1,135,741	1,135,741
381604	BEK COMMUNICATIONS COOPERATIVE	3,953	731,262	736,646	5,384	603,117	1,052,189	1,052,189
381607	CONSOLIDATED TELEPHONE COOPERATIVE	3,627	1,212,013	1,216,941	4,928	912,214	1,007,922	1,007,922
381610	DAKOTA CENTRAL TELECOMMUNICATIONS COOPER	2,213	711,090	714,103	3,013	580,039	702,351	702,351
381616	INTER-COMMUNITY TELEPHONE COMPANY	1,268	228,461	226,304	(2,156)	452,598	440,796	440,796
381617	MIDSTATE TELEPHONE COMPANY	1,588	80,982	79,385	(1,597)	595,604	574,028	574,028
381630	POLAR COMMUNICATIONS MUTUAL AID CORP	8,834	0	0	0	892,975	1,116,047	1,116,047
381632	RESERVATION TELEPHONE COOPERATIVE	5,141	712,898	719,892	6,995	1,059,364	1,206,379	1,206,379
381634	SOURIS RIVER TELECOMMUNICATIONS COOPERAT	11,535	120,380	0	(120,380)	1,836,517	1,158,438	1,158,438
381637	WEST RIVER TELECOMMUNICATIONS COOPERATIV	9,649	274,491	285,421	10,930	958,776	984,722	984,722
385144	NORTHWESTERN BELL-NORTH DAKOTA	284,774	0	0	0	20,227,002	29,338,161	29,338,161
391643	GOLDEN WEST COMMUNICATIONS, INC.	8,922	125,645	135,746	10,101	705,193	1,069,901	1,069,901
391647	CHEYENNE RIVER SIOUX TRIBAL TEL AUTH	2,573	346,954	350,447	3,494	396,871	801,598	801,598
391652	DAKOTA COOP TELECOMMUNICATIONS CO INC	6,071	103,490	110,352	6,862	1,237,223	1,258,323	1,258,323
391659	GOLDEN WEST TELECOMM. COOP, INC.	15,474	717,902	735,435	17,533	1,269,237	1,601,966	1,601,966
391666	JEFFERSON TELEPHONE COMPANY - SD	543	15,016	15,632	616	167,559	199,211	350,000
391667	KADOKA TELEPHONE COMPANY	575	0	0	0	175,982	212,228	350,000
391668	KENNEBEC TELEPHONE COMPANY	320	110,425	110,861	436	289,423	121,211	350,000
391676	SANBORN TEL. COOP.	2,574	52,963	55,883	2,920	370,933	789,714	789,714
391679	STOCKHOLM-STRADBURG TEL. CO.	210	20,146	20,431	285	91,854	78,102	350,000
391680	SULLY BUTTES TELEPHONE COOP. INC.	4,174	308,486	314,165	5,679	731,116	1,102,788	1,102,788
391685	VALLEY TELECOMM. COOP. ASSN.,INC.	1,983	38,624	40,876	2,252	422,729	645,478	645,478
391689	WEST RIVER COOPERATIVE TEL. CO.	1,520	252,752	254,825	2,073	290,859	527,296	527,296
395145	NORTHWESTERN BELL-SOUTH DAKOTA	301,992	0	0	0	20,947,644	31,150,198	31,150,198
401691	ALLTEL ARKANSAS, INC.	90,539	8,611,081	8,734,114	123,034	6,707,447	9,114,030	9,114,030
401692	ARKANSAS TELEPHONE COMPANY	7,483	62,042	70,516	8,474	699,956	1,250,753	1,250,753

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted
			Base Case	Calculated Annual Exp Adjustment				
401697	CENTRAL ARKANSAS TEL. COOP INC.	2,684	368,907	372,561	3,655	485,366	810,188	810,188
401698	CLEVELAND CTY TEL. CO.	3,136	382,816	387,091	4,275	371,450	908,843	908,843
401699	DECATUR TELEPHONE CO INC- ARKANSAS	1,299	6,320	7,790	1,469	222,723	450,743	450,743
401702	SOUTH ARKANSAS TEL. CO.,INC.	3,841	226,318	231,553	5,235	847,421	1,041,864	1,041,864
401705	CENTURY TELEPHONE OF ARKANSAS, INC.	16,139	3,801,244	3,823,151	21,907	1,166,267	1,632,622	1,632,622
401709	MADISON COUNTY TEL. CO. INC.	3,314	186,600	191,004	4,404	429,306	947,039	947,039
401711	CENTURY TELEPHONE OF MOUNTAIN HOME, INC.	19,332	1,813,855	1,840,188	26,333	1,065,985	1,945,272	1,945,272
401713	NORTHERN ARKANSAS TEL. CO.,INC.	6,397	2,238,688	2,181,398	(57,290)	1,395,470	1,265,777	1,265,777
401720	CENTURY TELEPHONE OF REDFIELD, INC.	1,718	172,997	175,335	2,338	162,965	566,252	566,252
401724	SOUTHWEST ARKANSAS TEL. COOP. INC.	5,278	1,567,653	1,391,821	(175,833)	1,613,908	1,211,337	1,211,337
401726	TRI-COUNTY TEL. CO. INC.-AR	5,856	755,038	695,389	(59,649)	1,393,977	1,247,789	1,247,789
401727	CENTURY TELEPHONE OF SOUTH ARKANSAS, INC	1,262	669,234	670,950	1,716	155,606	434,435	434,435
401729	WALNUT HILL TELEPHONE COMPANY	4,960	2,154,669	2,052,064	(102,605)	1,408,749	1,182,942	1,182,942
401730	CONTEL OF AR, INC. DBA GTE ARKANSAS	87,769	9,150,056	9,269,509	119,453	7,194,888	8,835,671	8,835,671
401733	YELCOT TEL. CO.,INC.	3,279	389,427	393,894	4,466	935,571	952,294	952,294
401734	YELL COUNTY TELEPHONE COMPANY	4,866	139,944	145,445	5,501	1,059,048	1,178,607	1,178,607
401790	CONTEL KS DBA GTE SYSTEMS OF ARKANSAS	19,453	372,069	22,192	(349,878)	2,911,630	1,971,900	1,971,900
402080	GTE SOUTHWEST INC. - ARKANSAS	78,830	7,957,421	6,734,024	(1,223,397)	10,938,326	7,921,399	7,921,399
403031	SCOTT COUNTY TELEPHONE COMPANY	118	121,702	121,862	160	113,686	44,146	350,000
405211	SOUTHWESTERN BELL-ARKANSAS	875,570	2,321,618	2,473,946	152,328	52,246,082	88,817,430	88,817,430
411317	UNITED TELEPHONE COMPANY OF EASTERN KANS	54,933	10,356,880	10,431,843	74,963	5,220,990	5,548,222	5,548,222
411746	BLUE VALLEY TELEPHONE COMPANY	2,743	190,691	194,425	3,734	655,428	828,672	828,672
411761	CUNNINGHAM TELEPHONE CO. INC.	1,520	156,251	158,315	2,064	377,791	525,578	525,578
411764	ELKHART TELEPHONE COMPANY INC.	1,552	24,499	1,587	(22,912)	716,810	543,514	543,514
411777	GOLDEN BELT TELEPHONE ASSN. INC.	3,703	213,826	218,856	5,030	570,463	1,021,816	1,021,816
411781	H & B COMMUNICATIONS INC.	1,066	241,331	154,029	(87,302)	701,948	375,776	375,776
411782	HOME TELEPHONE COMPANY INC.	1,837	176,741	179,246	2,505	383,965	603,615	603,615
411785	J. B. N. TELEPHONE COMPANY INC.	2,516	654,510	657,928	3,418	503,330	770,672	770,672
411788	KANOKLA TEL. ASSOC. INC.- KS	2,252	365,976	300,908	(65,068)	920,574	707,590	707,590
411801	MADISON TEL. CO. INC.- KS	777	232,687	233,747	1,059	289,632	280,420	350,000
411807	MOKAN DIAL, INC.- KS	2,656	733,220	736,831	3,612	509,845	807,484	807,484
411808	MOUNDRIDGE TEL. CO.	2,574	383,131	358,105	(25,026)	883,279	796,589	796,589
411809	MUTUAL TELEPHONE COMPANY	461	18,952	19,474	523	111,094	170,152	350,000
411814	PEOPLES MUTUAL TEL. CO.-KS	1,347	340,335	342,171	1,836	313,493	459,733	459,733
411817	PIONEER TELEPHONE ASSOCIATION INC.	14,527	2,061,622	1,865,036	(196,586)	2,032,569	1,468,829	1,468,829
411818	CRAW-KAN TELEPHONE COOP INC- KS	13,237	35,238	50,204	14,966	902,327	1,323,607	1,323,607
411826	RURAL TEL. SERVICE CO.,INC.	7,011	1,866,322	1,724,613	(141,708)	1,725,149	1,263,766	1,263,766
411827	S & T TEL. COOP. ASSN.	1,675	1,174,948	1,114,864	(60,084)	703,552	557,592	557,592
411829	S & A TEL. CO.,INC.	886	483,731	484,937	1,207	265,138	310,901	350,000
411831	SOUTH CENTRAL TEL. ASSN. INC.-KS	1,843	1,260,712	1,263,216	2,505	434,557	605,240	605,240
411833	SOUTHERN KANSAS TEL. CO.,INC.	4,379	655,609	570,939	(84,670)	1,424,715	1,118,633	1,118,633
411835	SUNFLOWER TEL. CO.,INC.	4,268	822,504	598,447	(224,056)	1,719,378	1,122,597	1,122,597
411840	TWIN VALLEY TEL. INC.-KS	2,316	257,757	260,915	3,158	713,364	754,122	754,122
411841	UNITED TELEPHONE ASSN. INC.	5,393	863,320	870,658	7,338	573,575	1,226,495	1,226,495
411842	UNITED TELEPHONE CO OF KS	75,665	5,172,200	5,275,010	102,810	6,777,094	7,809,583	7,809,583

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	1995	1997 Base Case Annual Exp	Calculated Annual Exp Adjustment	Difference Base Case vs.	Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
411847	WHEAT STATE TELEPHONE, INC.	2,174	382,894	260,683	(122,211)	1,123,417	689,779	689,779	433,638
411849	WILSON TELEPHONE COMPANY INC.	2,252	389,875	392,943	3,068	567,551	731,230	731,230	0
411852	ZENDA TELEPHONE COMPANY INC.	229	57,317	57,629	312	166,350	85,703	350,000	0
411957	THE UTC OF MO DBA UTC OF SE. KS	5,944	0	0	0	423,634	1,255,664	1,255,664	0
412030	TOTAH TELEPHONE CO. INC.	1,338	370,223	344,873	(25,350)	526,676	454,645	454,645	72,031
415214	SOUTHWESTERN BELL-KANSAS	1,221,197	0	0	0	66,597,720	124,283,818	124,283,818	0
421186	GTE NORTH INC. - MISSOURI	115,089	1,704,534	1,835,009	130,474	9,473,385	12,279,347	12,279,347	0
421789	THE KS STATE TEL. DBA GTE OF EASTERN MIS	7,167	0	0	0	(547,336)	1,260,134	1,260,134	0
421807	MOKAN DIAL, INC. - MO	729	137,574	138,566	991	133,257	261,502	350,000	0
421846	CONTEL SYSTEMS MO DBA GTE SYSTEMS OF MO	50,094	4,346,986	4,415,334	68,349	3,627,708	5,091,331	5,091,331	0
421864	CHARITON VALLEY TELEPHONE CO.	7,939	990,919	1,001,744	10,825	655,494	1,226,084	1,226,084	0
421865	CITIZENS TELEPHONE CO - MISSOURI	3,837	292,213	297,447	5,234	569,813	1,043,287	1,043,287	0
421873	EASTERN MISSOURI TELEPHONE CO.	2,811	382,061	385,892	3,831	352,087	896,581	896,581	0
421882	FIDELITY TELEPHONE COMPANY	12,304	521,647	89,609	(432,038)	2,579,595	1,241,956	1,241,956	1,337,639
421885	ALLTEL MISSOURI INC.	27,541	5,187,735	5,225,154	37,419	2,456,997	2,760,109	2,760,109	0
421886	GOODMAN TEL. CO.	1,679	131,796	134,083	2,287	289,661	552,821	552,821	0
421888	GRAND RIVER MUTUAL TEL CORP - MO	13,890	576,971	592,702	15,731	879,658	1,395,235	1,395,235	0
421901	KINGDOM TELEPHONE COMPANY	4,241	676,489	682,253	5,764	561,101	1,097,468	1,097,468	0
421904	MISSOURI TELEPHONE COMPANY	18,809	354,006	375,324	21,318	1,532,843	1,989,193	1,989,193	0
421908	LE-RU TELEPHONE COMPANY	1,197	582,489	515,865	(66,624)	554,186	410,903	410,903	143,283
421914	MARK TWAIN RURAL TELEPHONE CO.	4,073	639,396	644,935	5,539	340,433	1,066,629	1,066,629	0
421922	CONTEL OF MO, INC. DBA GTE MISSOURI	214,777	7,493,344	6,950,636	(542,708)	25,303,566	21,513,642	21,513,642	3,789,924
421928	NEW LONDON TEL. CO.	882	126,533	127,734	1,201	154,157	315,448	350,000	0
421929	HOLWAY TELEPHONE COMPANY	571	195,745	196,520	775	314,310	208,126	350,000	0
421931	NORTHEAST MISSOURI RURAL TEL. CO.	4,039	633,210	638,706	5,496	984,834	1,064,081	1,064,081	0
421934	ORCHARD FARM TELEPHONE COMPANY	704	259,687	260,644	956	167,118	252,479	350,000	0
421949	STEELVILLE TEL. EXCH. INC.	4,055	1,110,975	1,116,486	5,511	517,577	1,077,967	1,077,967	0
421951	STOUTLAND TELEPHONE COMPANY	1,236	308,860	310,537	1,677	214,474	422,862	422,862	0
421957	UNITED TELEPHONE CO. OF MISSOURI	214,513	1,535,817	1,573,145	37,328	16,580,903	22,395,981	22,395,981	0
425213	SOUTHWESTERN BELL-MISSOURI	2,316,897	0	0	0	126,124,746	235,425,404	235,425,404	0
431788	KANOKLA TELEPHONE ASSN.INC. - OK	1,290	274,762	269,866	(4,896)	464,891	442,911	442,911	21,980
431831	SOUTH CENTRAL TEL. ASSN., INC.-OK	392	365,228	365,760	532	141,453	142,467	350,000	0
431965	ALLTEL OKLAHOMA, INC.	13,352	4,186,774	4,204,988	18,213	1,274,634	1,346,992	1,346,992	0
431966	ATLAS TELEPHONE CO.	1,586	90,749	92,908	2,159	347,587	524,145	524,145	0
431969	BIXBY TELEPHONE CO.	7,441	518,017	528,126	10,109	664,802	1,251,459	1,251,459	0
431974	CANADIAN VALLEY TELEPHONE CO.	1,017	253,067	254,452	1,385	306,381	352,708	352,708	0
431976	CARNEGIE TELEPHONE CO.INC.	1,519	166,253	168,321	2,068	316,219	511,766	511,766	0
431977	CENTRAL OKLAHOMA TELEPHONE CO.	2,386	378,107	381,354	3,247	428,422	743,822	743,822	0
431979	CHEROKEE TELEPHONE CO.	4,768	0	0	0	538,189	1,158,328	1,158,328	0
431980	CHICKASAW TELEPHONE CO.	7,855	821,076	709,612	(111,464)	1,619,241	1,225,603	1,225,603	393,638
431981	CHOUTEAU TELEPHONE CO.	3,111	695,360	483,249	(212,111)	1,436,824	905,846	905,846	530,978
431984	OKLAHOMA COMMUNICATION SYSTEMS INC.	16,585	1,716,947	1,663,826	(53,121)	1,799,643	1,648,244	1,648,244	151,399
431985	CROSS TELEPHONE CO.	8,866	347,592	357,658	10,066	1,074,495	1,119,533	1,119,533	0
431988	DOBSON TELEPHONE CO.	4,353	1,782,822	1,270,073	(512,749)	2,307,108	1,114,355	1,114,355	1,192,753
431994	GRAND TELEPHONE CO. INC.	3,714	198,066	202,276	4,210	532,705	1,015,502	1,015,502	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	Adjustment	1997			Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minimum	Amount Adjusted
				Base Case	Calculated Annual Exp	Difference vs.				
431995	HINTON TELEPHONE CO.	3,383	335,506	340,111	4,605		429,760	955,463	955,463	0
432006	MCLOUD TELEPHONE CO.	7,453	989,565	714,337	(275,229)		1,905,360	1,254,460	1,254,460	650,900
432010	MID-AMERICA TEL., INC.	1,611	520,891	523,086	2,195		219,901	535,854	535,854	0
432011	OKLAHOMA ALLTEL, INC.	16,089	2,426,769	2,448,717	21,947		1,555,584	1,610,711	1,610,711	0
432013	OKLAHOMA TELEPHONE & TELEGRAPH INC.	1,956	295,163	297,821	2,658		335,298	634,677	634,677	0
432014	OKLAHOMA WESTERN TELEPHONE CO.	3,174	516,193	520,504	4,312		744,634	915,193	915,193	0
432016	PANHANDLE TELEPHONE COOPERATIVE INC.	18,709	1,707,834	1,228,047	(479,787)		3,543,048	1,937,314	1,937,314	1,605,734
432017	PINE TELEPHONE CO INC- OK	5,457	275,448	281,631	6,183		956,155	1,224,562	1,224,562	0
432018	PIONEER TEL. COOP. INC.	46,450	3,269,921	3,244,653	(25,268)		4,964,785	4,701,943	4,701,943	262,842
432020	POTTAWATOMIE TELEPHONE CO.	2,092	505,002	507,841	2,839		658,078	665,255	665,255	0
432022	SALINA-SPAVINAW TEL. CO.,INC.	6,656	806,368	815,407	9,039		1,108,453	1,268,596	1,268,596	0
432025	SOUTHWEST OKLAHOMA TEL. CO.	943	222,021	223,304	1,282		212,073	331,599	350,000	0
432029	TERRAL TEL. CO.	300	46,296	46,705	408		121,109	110,508	350,000	0
432030	TOTAH TELEPHONE CO. INC.	1,892	561,359	432,684	(128,675)		947,639	612,258	612,258	335,381
432032	VALLIANT TELEPHONE COMPANY	2,053	76,138	78,464	2,326		335,422	656,447	656,447	0
432034	WYANDOTTE TELEPHONE COMPANY	605	284,761	285,584	823		90,131	216,323	350,000	0
432080	GTE SOUTHWEST INC. - OKLAHOMA	100,407	2,663,153	2,776,899	113,746		8,430,363	10,074,777	10,074,777	0
435215	SOUTHWESTERN BELL-OKLAHOMA	1,479,512	0	0	0		86,159,332	150,581,840	150,581,840	0
440425	CAMERON TELEPHONE COMPANY - TEXAS	1,171	88,187	89,784	1,597		395,461	407,206	407,206	0
442039	BIG BEND TELEPHONE COMPANY INC.	4,229	5,012,577	4,756,792	(255,785)		1,738,294	1,105,484	1,105,484	632,810
442040	BRAZORIA TEL. CO.	5,760	1,571,841	1,541,876	(29,965)		1,341,901	1,245,215	1,245,215	96,686
442041	BRAZOS TELEPHONE COOPERATIVE INC.	1,181	618,424	509,001	(109,423)		696,325	415,206	415,206	281,119
442046	CAP ROCK TELEPHONE COOPERATIVE, INC.	4,413	188,129	193,117	4,988		905,736	1,135,750	1,135,750	0
442052	CENTRAL TEXAS TELEPHONE CO-OP. INC.	4,127	1,880,092	1,841,572	(38,521)		1,196,096	1,076,075	1,076,075	120,021
442057	COLEMAN COUNTY TELEPHONE CO-OP. INC.	1,995	402,824	405,534	2,710		440,377	642,064	642,064	0
442059	COLORADO VALLEY TELEPHONE CO-OP. INC.	5,675	1,081,352	1,089,084	7,732		1,099,886	1,249,577	1,249,577	0
442060	COMANCHE COUNTY TEL COMPANY INC.	5,276	248,376	133,779	(114,597)		1,636,432	1,212,997	1,212,997	423,435
442061	COMMUNITY TELEPHONE COMPANY, INC.	1,632	273,065	275,284	2,219		401,792	546,623	546,623	0
442065	CUMBY TELEPHONE COOPERATIVE INC.	672	119,883	120,798	916		228,348	244,424	350,000	0
442066	DELL TELEPHONE CO-OP. INC. - TX	664	1,171,710	1,036,104	(135,606)		730,776	242,069	350,000	380,776
442068	EASTEX TELEPHONE COOPERATIVE INC.	24,896	3,814,542	3,499,013	(315,529)		3,206,132	2,472,219	2,472,219	733,913
442069	ELECTRA TELEPHONE COMPANY, INC.	1,735	735,534	737,901	2,367		437,797	579,831	579,831	0
442070	ETEX TELEPHONE COOPERATIVE INC.	11,350	3,925,813	3,855,504	(70,308)		1,266,491	1,128,470	1,128,470	138,021
442071	FIVE AREA TELEPHONE CO-OP. INC.	1,500	845,856	726,860	(118,996)		827,079	505,102	505,102	321,977
442072	FORT BEND TELEPHONE COMPANY	26,865	574,604	487,110	(87,494)		3,042,879	2,709,999	2,709,999	332,880
442073	BORDER TO BORDER COMMUNICATIONS	64	271,640	271,727	87		242,001	29,394	350,000	0
442076	GANADO TELEPHONE COMPANY INC.	1,430	599,380	568,715	(30,664)		553,847	485,231	485,231	68,616
442080	GTE SOUTHWEST INC. - TEXAS	1,322,086	4,371,543	4,282,295	(89,248)		141,515,778	134,625,360	134,625,360	6,890,418
442083	GUADALUPE VALLEY TEL CO-OP. INC.	23,300	2,150,510	1,549,733	(600,777)		3,663,544	2,303,415	2,303,415	1,360,129
442084	UNITED TELEPHONE CO. OF TEXAS INC.	133,774	21,749,856	21,932,350	182,493		11,628,095	13,649,625	13,649,625	0
442086	HILL COUNTRY TELEPHONE CO-OP. INC.	12,005	1,658,690	1,606,623	(52,067)		1,328,629	1,188,898	1,188,898	139,731
442090	ALENCO COMMUNICATIONS, INC.	825	858,820	777,997	(80,823)		543,474	299,486	350,000	193,474
442093	INDUSTRY TELEPHONE COMPANY	1,849	518,994	466,562	(52,432)		769,112	603,073	603,073	166,039
442097	KERRVILLE TELEPHONE COMPANY	19,998	0	0	0		1,488,979	2,099,338	2,099,338	0
442101	CENTURY TELEPHONE OF LAKE DALLAS, INC.	6,428	1,091,629	1,100,360	8,731		910,387	1,266,804	1,266,804	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Adjusted Amount
			Base Case	Annual Exp				
442103	LA WARD TELEPHONE EXCHANGE INC.	1,067	293,589	295,044	1,454	334,296	425,000	425,000
442104	LAKE LIVINGSTON TEL. CO.	1,063	156,940	158,390	1,449	321,474	370,430	370,430
442105	LIPAN TELEPHONE COMPANY	1,090	353,636	330,989	(22,646)	447,714	379,226	379,226
442109	LUFKIN-CONROE TELEPHONE EXCHANGE, INC.	86,652	3,897,354	3,995,313	97,959	6,762,831	8,888,140	8,888,140
442112	MID-PLAINS RURAL TEL. CO-OP. INC.	2,381	632,981	636,222	3,241	605,797	745,746	745,746
442114	CENTRAL TELEPHONE COMPANY OF TEXAS	174,419	1,356,557	1,554,109	197,552	13,399,334	17,652,476	17,652,476
442116	MUENSTER TELEPHONE CORP. OF TEXAS	3,027	533,627	432,703	(100,924)	1,207,974	890,271	890,271
442117	CENTURY TELEPHONE OF PORT ARANSAS, INC.	3,532	206,045	210,860	4,816	283,115	994,867	994,867
442130	PEOPLES TELEPHONE COOPERATIVE - TX	9,069	898,049	844,250	(53,800)	1,265,708	1,111,996	1,111,996
442131	POKA-LAMBRO TELEPHONE COOPERATIVE, INC.	3,381	986,970	807,447	(179,523)	1,630,596	966,339	966,339
442134	RIVIERA TELEPHONE COMPANY INC.	997	342,748	207,491	(135,257)	779,828	357,155	357,155
442135	SOUTHWEST TEXAS TELEPHONE COMPANY	3,557	1,254,248	1,259,094	4,845	535,001	1,001,434	1,001,434
442140	CENTURY TELEPHONE OF SAN MARCOS, INC.	26,918	0	0	0	2,954,511	2,780,841	2,780,841
442141	SANTA ROSA TEL. COOP.,INC.	2,199	391,272	394,266	2,995	534,296	700,349	700,349
442143	SOUTH PLAINS TEL. COOP.,INC.	4,334	231,525	236,443	4,919	700,639	1,110,810	1,110,810
442147	SUGAR LAND TEL. CO.	51,978	0	0	0	4,701,373	5,340,017	5,340,017
442150	TATUM TEL. CO.	862	404,600	405,775	1,174	292,919	308,949	308,949
442151	TAYLOR TEL. CO-OP.,INC.	6,140	815,141	823,503	8,362	791,729	1,261,236	1,261,236
442153	TEXAS-ALLTEL, INC.	23,071	4,083,430	4,095,481	12,050	2,361,406	2,321,888	2,321,888
442154	CONTEL OF TX, INC. DBA GTE TEXAS	200,454	1,699,559	1,734,607	35,047	17,586,458	20,289,962	20,289,962
442159	VALLEY TELEPHONE CO-OP. INC. - TX	5,414	3,796,211	3,624,370	(171,841)	1,644,461	1,226,632	1,226,632
442166	WEST TEXAS RURAL TEL. CO-OP. INC.	1,877	1,094,472	906,317	(188,155)	1,163,135	618,436	618,436
442168	WES-TEX TELEPHONE CO-OP.	3,130	355,557	359,823	4,265	584,762	915,390	915,390
442170	XIT RURAL TELEPHONE CO-OP. INC.	1,220	1,046,515	895,212	(151,303)	815,435	430,789	430,789
442262	E.N.M.R. TEL. COOP.,INC.-TX	842	0	0	0	214,871	302,427	302,427
445216	SOUTHWESTERN BELL-TEXAS	8,312,860	0	0	0	443,394,289	844,374,530	844,374,530
452171	ARIZONA TEL. CO.	2,858	307,297	311,187	3,890	428,082	851,511	851,511
452172	CITIZENS UTILITIES RURAL COMPANY INC.	76,023	4,192,636	3,095,832	(1,096,804)	11,210,079	7,700,126	7,700,126
452173	TOHONO O'ODHAM UTILITY AUTHORITY	2,625	300,750	304,323	3,572	352,440	813,332	813,332
452174	SOUTHWESTERN TEL. CO.	4,383	0	0	0	571,104	1,112,653	1,112,653
452175	UNIVERSAL TEL CO OF SOUTHWEST - AZ	1,434	86,225	88,177	1,952	183,530	496,659	496,659
452176	VALLEY TELEPHONE COOPERATIVE INC-AZ	2,420	984,787	981,250	(3,536)	780,984	763,140	763,140
452179	GILA RIVER TELECOMMUNICATIONS, INC.	2,217	660,797	622,086	(38,711)	886,524	764,321	764,321
452200	FORT MOJAVE TELECOMMUNICATIONS, INC.	308	289,979	288,571	(1,409)	356,331	120,499	350,000
452226	MIDVALE TELEPHONE EXCHANGE, INC.-ARIZONA	446	249,742	250,350	609	166,669	163,176	350,000
452302	CONTEL OF CALIFORNIA - ARIZONA	6,856	415,073	424,421	9,348	(1,389,451)	1,263,625	1,263,625
453334	TABLE TOP TELEPHONE COMPANY, INC. *	4,050	258,589	264,085	5,496	458,106	1,121,579	1,121,579
454426	CITIZENS UTILITIES CO. DBA CITIZENS-ARIZ	31,542	3,913,071	3,266,309	(646,762)	5,078,318	3,317,909	3,317,909
454449	NAVAJO COMMUNICATIONS CO INC-AZ	13,581	2,561,738	2,239,102	(322,636)	2,461,948	1,414,985	1,414,985
455101	MOUNTAIN BELL-ARIZONA	2,265,038	0	0	0	148,788,431	229,730,192	229,730,192
461835	SUNFLOWER TELEPHONE CO.,INC. - CO	326	72,837	73,280	443	99,984	119,787	119,787
462181	BIJOU TEL COOPERATIVE ASSOC. INC	1,139	0	0	0	241,452	401,027	401,027
462182	BLANCA TELEPHONE CO.	778	174,876	175,937	1,061	186,806	275,128	350,000
462184	DELTA COUNTY TELE-COMM INC.	7,923	445,963	456,433	10,470	990,715	1,226,768	1,226,768
462185	EAGLE TELECOMMUNICATIONS INC.	65,520	14,038,418	14,127,742	89,323	6,033,740	6,638,568	6,638,568

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	USF Loops	Adjustment	1997		Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
				Base Case Annual Exp	Calculated Annual Exp Adjustment				
462186	EASTERN SLOPE RURAL TEL ASSN INC	4,392	266,129	272,102	5,973	444,710	1,130,489	1,130,489	0
462187	EL PASO COUNTY MUTUAL TEL CO	2,750	145,584	148,703	3,120	323,153	860,689	860,689	0
462188	FARMERS TEL CO, INC. - COLORADO	369	137,983	138,484	502	186,014	138,585	350,000	0
462190	HAXTUN TELEPHONE COMPANY	1,553	150,418	152,529	2,110	348,477	519,263	519,263	0
462192	BIG SANDY TELECOM, INC.	830	145,878	147,009	1,131	246,835	295,884	350,000	0
462193	NUCLA-NATURITA TEL. CO.	1,331	157,336	159,147	1,811	354,293	459,733	459,733	0
462194	NUNN TEL. COMPANY	351	74,119	74,597	479	113,280	130,446	350,000	0
462196	PEETZ COOP. TEL. CO.	201	67,841	68,114	274	91,254	76,651	350,000	0
462199	PLAINS COOPERATIVE TEL. ASSOC. INC.	1,483	399,100	401,119	2,019	343,156	502,196	502,196	0
462201	RICO TEL. CO.	136	12,491	12,676	185	109,619	50,755	350,000	0
462202	ROGGEN TELEPHONE COOPERATIVE CO.	233	166,424	166,741	317	156,670	86,787	350,000	0
462203	THE RYE TELEPHONE CO. INC.	1,662	354,856	357,113	2,257	452,002	551,977	551,977	0
462204	COLUMBINE TELEPHONE COMPANY	978	376,544	349,001	(27,543)	413,985	340,904	350,000	63,985
462207	STRASBURG TEL. CO.	961	0	0	0	198,748	341,864	350,000	0
462208	UNIVERSAL TEL. CO. OF COLORADO	6,082	1,508,863	1,517,125	8,263	479,418	1,260,103	1,260,103	0
462209	WIGGINS TEL. ASSOC.	1,368	253,209	255,072	1,864	318,079	470,753	470,753	0
465102	MOUNTAIN BELL-COLORADO	2,277,292	0	0	0	176,994,433	232,400,692	232,400,692	0
472213	ALBION TEL. CO. INC.	1,010	500,959	455,049	(45,910)	526,798	360,641	360,641	166,157
472215	CAMBRIDGE TEL. CO.,INC.-ID	944	266,840	215,693	(51,146)	536,856	334,492	350,000	186,856
472218	CUSTER TEL. COOPERATIVE INC.	1,823	126,268	128,746	2,478	249,060	610,103	610,103	0
472220	FILER MUTUAL TELEPHONE COMPANY - ID	1,986	28,575	30,829	2,255	260,616	644,691	644,691	0
472223	GEM STATE UTILITIES CORP-ID	1,348	325,190	327,021	1,831	132,644	473,718	473,718	0
472225	CENTURY TELEPHONE OF IDAHO	3,552	1,024,447	1,029,273	4,826	313,258	1,006,563	1,006,563	0
472226	MIDVALE TEL. EXCH. INC.	428	317,585	318,168	583	303,472	156,528	350,000	0
472230	POTLATCH TELEPHONE COMPANY INC.	991	197,186	198,534	1,348	169,466	351,754	351,754	0
472231	PROJECT MUTUAL TEL. COOP. ASSN.	7,497	0	0	0	705,792	1,247,111	1,247,111	0
472232	ROCKLAND TEL. CO.,INC.	343	196,004	196,472	467	319,226	126,188	350,000	0
472233	RURAL TELEPHONE COMPANY - ID	397	190,349	190,890	541	228,561	144,230	350,000	0
472234	TROY TELEPHONE COMPANY	876	25,945	26,938	993	149,441	307,972	350,000	0
472295	SILVER STAR TEL. CO. INC.-ID	484	173,014	173,670	657	316,800	183,346	350,000	0
472416	GTE NORTHWEST INC. - IDAHO	113,027	11,669,651	11,823,462	153,811	6,896,451	11,610,518	11,610,518	0
472423	INLAND TELEPHONE COMPANY - ID	307	250,874	251,291	417	163,338	113,010	350,000	0
474427	CITIZENS TELECOMMUNICATIONS COMPANY OF I	19,028	4,343,694	3,707,838	(635,856)	3,432,510	1,960,600	1,960,600	1,471,910
475103	MOUNTAIN BELL-IDAHO	427,989	0	0	0	27,642,031	43,362,534	43,362,534	0
475162	PACIFIC NORTHWEST BELL-IDAHO	28,364	193,501	225,582	32,081	1,457,446	2,879,392	2,879,392	0
482235	BLACKFOOT TEL. COOPERATIVE INC.	6,947	920,193	929,637	9,443	1,053,264	1,267,111	1,267,111	0
482241	HOT SPRINGS TEL. CO.	677	124,364	125,285	920	156,504	241,732	350,000	0
482242	INTERBEL TEL. COOPERATIVE INC.	1,409	1,059,373	1,058,609	(764)	481,114	476,087	476,087	5,027
482244	LINCOLN TEL. CO. INC.	997	18,389	19,519	1,131	188,807	347,613	350,000	0
482246	MID-RIVERS TEL. COOPERATIVE INC.	10,159	2,863,483	2,768,838	(94,644)	1,293,690	1,029,919	1,029,919	263,771
482247	NEMONT TELEPHONE COOP.- MONTANA	12,921	2,447,516	2,167,816	(279,701)	2,070,690	1,331,860	1,331,860	738,830
482248	NORTHERN TEL. COOP INC.- MT	1,362	341,765	343,618	1,853	377,697	466,295	466,295	0
482249	NORTHWESTERN TELEPHONE SYSTEMS, INC.	51,570	242,873	301,162	58,289	4,952,717	5,250,408	5,250,408	0
482250	PROJECT TEL. CO.	4,506	1,073,843	1,079,969	6,126	764,721	1,141,147	1,141,147	0
482251	RANGE TEL. COOP INC.-MT	3,805	1,154,947	1,160,123	5,176	886,876	1,050,951	1,050,951	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

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			Base Case	Annual Exp					
482254	SOUTHERN MONTANA TEL. CO.	891	329,876	288,225	(41,652)	496,991	319,661	350,000	146,991
482255	3-RIVERS TEL. COOPERATIVE INC.	15,221	2,369,020	2,375,101	6,080	1,551,098	1,518,448	1,518,448	32,650
482257	TRIANGLE TEL. COOPERATIVE ASSN. INC.	9,362	199,266	209,857	10,590	639,083	1,051,106	1,051,106	0
483308	CLARK FORK TELECOMMUNICATIONS, INC.	7,039	1,687,207	1,696,775	9,568	833,236	1,263,311	1,263,311	0
483310	CENTRAL MONTANA COMMUNICATIONS, INC.	7,526	1,868,003	1,878,251	10,248	350,079	1,241,677	1,241,677	0
484322	CITIZENS TELECOMMUNICATIONS CO. OF MONTA	8,161	1,068,879	1,023,449	(45,430)	1,323,212	1,202,504	1,202,504	120,708
485104	MOUNTAIN BELL-MONTANA	329,560	217,032	274,656	57,624	25,061,020	33,721,950	33,721,950	0
492066	DELL TELEPHONE CO-OP. INC.-NM	368	520,371	520,872	501	270,287	133,989	350,000	0
492080	GTE SOUTHWEST INC. - NEW MEXICO	41,374	0	0	0	4,400,303	4,198,675	4,198,675	201,628
492176	VALLEY TELEPHONE COOPERATIVE INC-NM	1,447	496,819	498,791	1,972	292,214	501,032	501,032	0
492177	CONTEL WEST, INC. DBA GTE OF WEST-NEW ME	37,620	6,146,415	3,827,558	(2,318,857)	9,319,324	3,839,255	3,839,255	5,480,069
492259	BACA VALLEY TEL. CO.	706	331,537	275,561	(55,976)	491,785	251,809	350,000	141,785
492262	E.N.M.R. TEL COOP. INC.-NM	11,002	3,187,819	2,779,070	(408,749)	2,702,401	1,130,435	1,130,435	1,571,966
492263	LA JICARITA RURAL TEL. COOP. INC.	1,727	380,936	383,283	2,347	329,772	568,200	568,200	0
492264	LEACO RURAL TEL. COOPERATIVE INC.	968	462,093	383,197	(78,896)	625,788	346,975	350,000	275,788
492268	WESTERN NEW MEXICO TEL. CO., INC.	5,257	3,241,461	2,853,604	(387,858)	2,147,128	1,214,709	1,214,709	932,419
492270	PENASCO VALLEY TEL. COOPERATIVE INC.	2,687	1,699,102	1,659,038	(40,064)	901,680	812,210	812,210	89,470
492272	ROOSEVELT COUNTY RURAL TEL. COOP.,INC.	1,693	600,302	534,335	(65,967)	714,004	560,951	560,951	153,053
492274	UNIVERSAL TEL CO OF SOUTHWEST- NM	4,827	713,957	720,520	6,563	415,584	1,175,285	1,175,285	0
494449	NAVAJO COMMUNICATIONS CO INC-NM	4,616	1,705,215	1,711,492	6,277	724,544	1,167,301	1,167,301	0
495105	MOUNTAIN BELL-NEW MEXICO	723,540	773,139	899,037	125,899	50,150,452	73,187,455	73,187,455	0
502277	CENTRAL UTAH TEL. INC.	1,222	84,329	85,992	1,663	319,679	419,498	419,498	0
502278	EMERY TELEPHONE	4,245	0	0	0	822,241	1,117,214	1,117,214	0
502284	BEEHIVE TELEPHONE CO., INC., UT	547	343,979	270,239	(73,740)	594,426	198,523	350,000	244,426
502286	SOUTH CENTRAL UTAH TEL. ASSN. INC.	6,679	338,866	346,438	7,572	1,027,190	1,268,473	1,268,473	0
502287	UINTAH BASIN TEL. ASSN. INC.	2,671	474,434	478,076	3,642	669,405	814,229	814,229	0
502288	ALL WEST COMMUNICATIONS-UT	3,112	141,122	144,646	3,524	602,294	906,647	906,647	0
503032	BEAR LAKE COMMUNICATIONS	613	75,418	76,253	834	97,446	223,129	350,000	0
504429	CITIZENS TELECOMMUNICATIONS COMPANY OF U	18,437	1,089,932	802,140	(287,792)	2,949,891	1,924,835	1,924,835	1,025,056
504449	NAVAJO COMMUNICATIONS CO INC-UT	368	112,311	112,811	501	46,124	139,645	350,000	0
505107	MOUNTAIN BELL-UTAH	935,178	0	0	0	63,684,209	95,502,081	95,502,081	0
511595	UNITED TELEPHONE CO. OF THE WEST-WY	7,144	504,199	513,906	9,707	678,009	1,256,338	1,256,338	0
512251	RANGE TEL. COOPERATIVE INC.-WY	16,634	2,237,382	2,259,954	22,572	1,705,845	1,728,913	1,728,913	0
512289	CHUGWATER TELEPHONE COMPANY	266	31,426	31,787	362	95,582	104,421	350,000	0
512290	ALL WEST COMMUNICATIONS-WY	338	0	0	0	148,887	124,412	350,000	0
512291	DUBOIS TELEPHONE EXCHANGE INC.	2,079	783,308	786,142	2,834	522,846	674,255	674,255	0
512295	SILVER STAR TEL. CO.- WY	1,914	550,345	552,952	2,607	601,234	619,239	619,239	0
512296	TRI-COUNTY TEL. ASSN. INC.-WY	6,290	623,852	632,412	8,560	549,835	1,264,990	1,264,990	0
512297	UNION TELEPHONE CO.	6,804	1,051,994	1,061,251	9,257	672,920	1,268,261	1,268,261	0
512299	TELEPHONE UTILITIES OF WYOMING, INC.	4,143	249,923	255,564	5,641	435,518	1,109,487	1,109,487	0
515108	MOUNTAIN BELL-WYOMING	226,055	1,712,717	1,752,055	39,338	19,250,712	23,171,909	23,171,909	0
522400	UNITED TELEPHONE CO OF THE NW - WA	73,509	1,507,749	1,591,233	83,484	7,085,723	7,678,608	7,678,608	0
522404	ASOTIN TELEPHONE COMPANY - WA	1,106	245,924	247,431	1,507	216,628	388,914	388,914	0
522408	TELEPHONE UTILITIES OF WA INC.	144,006	10,652,711	10,848,652	195,941	13,530,307	14,742,625	14,742,625	0
522410	COWICHE TELEPHONE CO. INC.	1,870	127,083	129,626	2,543	420,898	615,485	615,485	0

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Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	1997		Calculated Annual Exp Adjustment	Difference Base Case vs.	Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000 Minumum	Amount Adjusted
		1995	Base Case Annual Exp						
522412	ELLENSBURG TELEPHONE COMPANY	USF Loops 19,933	Adjustment 0	\$246.91	Calculated 0	1,181,268	2,010,220	2,010,220	0
522416	GTE NORTHWEST INC. - WASHINGTON	642,146	734,968	846,962	111,993	66,649,376	68,947,316	68,947,316	0
522417	HAT ISLAND TELEPHONE COMPANY	98	4,706	4,817	111	12,574	36,412	350,000	0
522419	HOOD CANAL TELEPHONE COMPANY	990	148,219	149,568	1,349	310,245	352,708	352,708	0
522423	INLAND TELEPHONE COMPANY - WA	2,102	611,291	614,151	2,860	650,470	666,544	666,544	0
522426	KALAMA TELEPHONE COMPANY	2,263	229,947	233,028	3,081	421,319	724,878	724,878	0
522427	LEWIS RIVER TELEPHONE COMPANY INC.	4,410	37,940	42,925	4,986	487,351	1,117,989	1,117,989	0
522431	MASHELL TELECOM INC.	2,961	382,418	386,438	4,020	668,790	876,660	876,660	0
522437	PIONEER TELEPHONE COMPANY	837	152,463	153,603	1,140	179,509	301,120	350,000	0
522442	ST. JOHN TELEPHONE CO.	609	88,469	89,298	830	241,920	229,574	350,000	0
522446	TENINO TEL. CO.	2,783	263,394	267,178	3,783	690,216	835,916	835,916	0
522447	TOLEDO TELEPHONE COMPANY INC.	1,767	242,550	244,956	2,406	571,583	581,761	581,761	0
522449	CONTEL NORTHWEST INC. DBA GTE SYSTEMS NW	75,426	3,073,766	2,407,828	(665,938)	10,004,843	7,831,101	7,831,101	2,173,742
522451	WESTERN WAHKIAKUM COUNTY TEL COMPANY	985	1,000,624	833,889	(166,735)	667,724	347,613	350,000	317,724
522452	WHIDBEY TEL. CO.	10,602	1,365,051	866,420	(498,630)	2,499,108	1,060,674	1,060,674	1,438,434
522453	YELM TELEPHONE COMPANY	9,762	200,166	211,214	11,048	769,324	1,003,492	1,003,492	0
525161	PACIFIC NORTHWEST BELL-WASHINGTON	2,199,937	0	0	0	155,177,582	222,797,543	222,797,543	0
532226	MIDVALE TEL. EXCH. INC. - OR	205	108,592	108,872	279	155,876	75,563	350,000	0
532359	BEAVER CREEK COOPERATIVE TEL. CO.	4,227	349,939	355,698	5,759	546,453	1,090,804	1,090,804	0
532361	TELEPHONE UTILITIES OF OREGON INC.	66,912	5,434,531	5,525,605	91,075	6,021,052	6,800,789	6,800,789	0
532362	CANBY TELEPHONE ASSOCIATION	9,393	0	0	0	1,060,015	1,050,330	1,050,330	9,685
532363	CLEAR CREEK MUTUAL TELEPHONE CO.	3,447	435,439	440,139	4,700	440,157	968,892	968,892	0
532364	COLTON TELEPHONE COMPANY	1,167	260,152	214,697	(45,456)	503,757	404,737	404,737	99,020
532369	EAGLE TELEPHONE SYSTEM INC.	389	168,139	168,668	529	208,957	153,723	350,000	0
532371	CASCADE UTILITIES INC.	8,881	43,038	50,783	7,745	1,123,201	1,115,267	1,115,267	7,934
532375	ROOME TELECOMMUNICATIONS INC.	733	214,052	194,974	(19,078)	428,830	274,465	350,000	78,830
532376	HELIX TELEPHONE COMPANY	264	155,723	156,082	359	278,775	99,037	350,000	0
532377	HOME TELEPHONE COMPANY	721	75,944	76,923	979	160,805	265,833	350,000	0
532378	TRANS-CASCADES TELEPHONE COMPANY	145	171,405	171,603	197	183,228	55,151	350,000	0
532383	MOLALLA TELEPHONE COMPANY	5,385	571,936	579,281	7,346	811,743	1,223,367	1,223,367	0
532384	MONITOR COOPERATIVE TELEPHONE CO	654	96,330	97,066	735	350,552	233,635	350,000	552
532385	MONROE TELEPHONE COMPANY	859	102,682	84,003	(18,679)	422,748	311,551	350,000	72,748
532387	NEHALEM TELEPHONE AND TELEGRAPH	2,721	0	0	0	363,396	826,023	826,023	0
532388	NORTH STATE TELEPHONE COMPANY - OR	502	18,617	19,187	570	180,125	188,877	350,000	0
532389	OREGON TELEPHONE CORPORATION	1,725	59,858	61,811	1,952	453,209	585,611	585,611	0
532390	OREGON-IDAHO UTILITIES, INC.	740	1,145,826	1,117,000	(28,826)	412,047	271,813	350,000	62,047
532392	PINE TELEPHONE SYSTEM INC. - OR	767	355,414	351,987	(3,427)	362,547	309,925	350,000	12,547
532393	PIONEER TELEPHONE COOPERATIVE	13,496	42,770	3,595	(39,175)	1,519,840	1,355,343	1,355,343	164,497
532397	SCIO MUTUAL TEL. ASSOCIATION	1,807	233,580	236,035	2,454	407,773	591,639	591,639	0
532400	UNITED TELEPHONE CO OF THE NW - OR	65,866	57,605	124,373	66,768	6,858,413	6,833,901	6,833,901	24,512
532404	ASOTIN TELEPHONE COMPANY - OREGON	120	108,883	109,047	163	41,036	45,248	350,000	0
532416	GTE NORTHWEST INC. - OREGON	401,865	0	0	0	27,968,186	41,895,081	41,895,081	0
532456	MALHEUR HOME TELEPHONE COMPANY	12,502	541,012	555,178	14,166	720,390	1,288,529	1,288,529	0
533401	CITIZENS TELECOMMUNICATIONS COMPANY OF O	13,012	1,123,379	889,093	(234,286)	1,946,444	1,325,375	1,325,375	621,069
535163	PACIFIC NORTHWEST BELL-OREGON	1,197,524	0	0	0	86,634,445	120,904,303	120,904,303	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	1997		Calculated Annual Exp Adjustment	Difference Base Case vs.	Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted Minumum
		1995	Base Case Annual Exp						
542301	CALAVERAS TELEPHONE COMPANY	2,690	937,395	767,560	(169,835)	1,306,300	816,913	816,913	489,387
542302	CONTEL OF CALIFORNIA - CALIFORNIA	335,724	2,629,239	2,530,316	(98,923)	37,441,100	34,340,472	34,340,472	3,100,628
542308	CITIZENS UTILITIES CO. OF CALIF.	92,528	9,165,969	5,756,953	(3,409,016)	19,226,009	9,438,078	9,438,078	9,787,931
542311	CALIFORNIA-OREGON TELEPHONE CO	2,558	657,589	643,765	(13,824)	860,309	800,234	800,234	60,075
542313	DUCOR TELEPHONE COMPANY	835	393,518	282,860	(110,658)	782,763	295,884	350,000	432,763
542315	EVANS TELEPHONE COMPANY	9,971	1,043,082	572,495	(470,587)	2,322,193	1,027,070	1,027,070	1,295,123
542318	FORESTHILL TELEPHONE COMPANY	2,450	559,467	562,795	3,327	747,191	764,085	764,085	0
542319	GENERAL TEL CO OF CALIFORNIA	3,663,891	0	0	0	359,072,329	384,710,756	384,710,756	0
542321	HAPPY VALLEY TELEPHONE COMPANY	3,033	926,010	930,138	4,128	526,014	888,224	888,224	0
542322	HORNITOS TELEPHONE COMPANY	576	312,328	313,112	784	178,228	213,594	350,000	0
542323	WINTERHAVEN TELEPHONE COMPANY	1,576	527,340	529,490	2,150	275,441	533,007	533,007	0
542324	KERMAN TELEPHONE COMPANY	5,284	289,418	295,402	5,984	975,248	1,223,720	1,223,720	0
542332	THE PONDEROSA TELEPHONE COMPANY	7,837	3,557,756	3,357,839	(199,917)	1,795,861	1,226,222	1,226,222	569,639
542334	ROSEVILLE TELEPHONE COMPANY	96,875	2,503,354	1,231,465	(1,271,890)	15,659,794	9,792,881	9,792,881	5,866,913
542338	SIERRA TELEPHONE COMPANY, INC.	18,482	2,437,297	2,093,028	(344,269)	2,991,160	1,861,656	1,861,656	1,129,504
542339	THE SISKIYOU TELEPHONE CO.	4,326	1,558,340	1,497,737	(60,604)	1,315,788	1,121,834	1,121,834	193,954
542343	THE VOLCANO TELEPHONE COMPANY	9,532	891,066	793,028	(98,038)	1,379,745	1,047,995	1,047,995	331,750
542344	WEST COAST TEL. CO. OF CALIFORNIA	12,912	814,348	245,651	(568,697)	3,274,954	1,381,774	1,381,774	1,893,180
542346	PINNACLES TELEPHONE COMPANY	217	154,432	154,727	295	197,007	82,810	350,000	0
543402	CITIZENS TELECOMMUNICATIONS OF GOLDEN ST	14,122	1,692,650	1,628,492	(64,158)	1,622,373	1,427,365	1,427,365	195,008
544342	CITIZENS TELECOMMUNICATIONS CO. OF TUOLU	5,545	1,918,606	1,926,147	7,541	650,843	1,229,512	1,229,512	0
545170	PACIFIC BELL	15,721,688	0	0	0	1,216,881,214	1,599,671,350	1,599,671,350	0
552220	FILER MUTUAL TELEPHONE COMPANY - NV	678	0	0	0	42,203	252,814	350,000	0
552223	GEM STATE UTILITIES CORP-NV	393	69,108	69,643	535	35,458	150,914	350,000	0
552233	RURAL TELEPHONE COMPANY - NV	525	323,770	324,482	712	272,953	191,293	350,000	0
552284	BEEHIVE TELEPHONE COMPANY, INC., NV	101	25,969	26,106	138	81,003	37,518	350,000	0
552302	CONTEL OF CALIFORNIA - NEVADA	28,654	0	0	0	1,255,645	2,995,629	2,995,629	0
552304	ALLTEL NEVADA, INC.-NORTH	20,007	637,294	659,939	22,644	1,868,900	2,081,357	2,081,357	0
552348	CENTRAL TELEPHONE COMPANY - NEVADA	662,453	0	0	0	26,443,817	68,163,430	68,163,430	0
552349	CHURCHILL CO. TEL. & TEL. SYSTEM	11,195	974,318	932,679	(41,639)	1,281,168	1,148,907	1,148,907	132,261
552351	LINCOLN COUNTY TELEPHONE SYSTEM INC.	1,992	53,327	55,587	2,260	312,633	676,558	676,558	0
552353	MOAPA VALLEY TELEPHONE COMPANY	3,073	0	0	0	207,127	903,842	903,842	0
552354	ALLTEL NEVADA, INC.-SOUTH	2,413	0	0	0	466,520	813,332	813,332	0
552356	RIO VIRGIN TELEPHONE COMPANY	3,764	20,589	24,867	4,277	323,148	1,051,570	1,051,570	0
553304	HUMBOLDT TELEPHONE COMPANY	645	152,813	153,693	880	81,708	239,036	350,000	0
555173	NEVADA BELL	292,242	0	0	0	20,634,333	29,777,758	29,777,758	0
565010	DIAMOND STATE TEL. CO.	486,562	0	0	0	27,399,802	51,233,233	51,233,233	0
575020	C & P TELEPHONE COMPANY OF WA D.C.	883,538	0	0	0	55,898,630	93,389,970	93,389,970	0
585114	NEW ENGLAND TEL.-RI	598,945	0	0	0	53,573,879	62,328,988	62,328,988	0
613000	ANCHORAGE TELEPHONE UTILITY	152,212	0	0	0	12,324,722	16,243,584	16,243,584	0
613001	ARCTIC SLOPE TEL. ASSOCIATION COOP.INC.	1,955	748,069	521,275	(226,794)	1,375,182	661,635	661,635	713,547
613003	BRISTOL BAY TELEPHONE COOP. INC.	1,672	423,529	339,339	(84,190)	803,156	583,962	583,962	219,194
613004	BUSH-TELL INC.	754	221,479	188,163	(33,316)	535,838	278,437	350,000	185,838
613006	COPPER VALLEY TEL. COOP. INC.	4,848	1,293,696	1,283,679	(10,017)	1,267,956	1,221,146	1,221,146	46,810
613007	CORDOVA TELEPHONE COOPERATIVE, INC.	1,846	155,538	158,044	2,506	430,740	647,575	647,575	0

USF Calculation Using end of Period 1995 data (1996 NECA data Collection)

Base Case - Computation Using the National Average cost per loop of \$248.43

Using Total loops in determining allowable Corporate Expense

Recalculated National Average cost per loop = \$246.91

Minimum Corp Allowance of \$350,000

SAR_ID	SAR_NAME	1997			Booked 1995 Corp Exp	Maximum Allowable Corp Exp	Adjusted Allowance \$350,000	Amount Adjusted
		1995	Base Case Annual Exp	Calculated Annual Exp Adjustment				
613008	FAIRBANKS MUNICIPAL UTILITIES SYSTEM	USF Loops	Adjustment	\$246.91	Calculated			
613009	GTE ALASKA INCORPORATED	32,201	1,459,400	1,495,891	36,491	1,470,491	3,451,045	3,451,045
613010	GLACIER STATE TELEPHONE COMPANY	17,874	0	0	0	1,626,645	2,031,934	2,031,934
613011	INTERIOR TELEPHONE COMPANY INC.	41,409	10,855,331	10,853,606	(1,725)	4,335,013	4,228,152	4,228,152
613012	JUNEAU & DOUGLAS TELEPHONE COMPANY	4,001	1,349,324	1,167,914	(181,410)	1,758,308	1,120,685	1,120,685
613013	KETCHIKAN PUBLIC UTILITIES	20,859	71,934	95,627	23,693	2,060,094	2,220,979	2,220,979
613015	MATANUSKA TELEPHONE ASSOC., INC.	9,706	274,472	260,891	(13,580)	1,070,095	996,807	996,807
613016	MUKLUK TEL. COMPANY, INC.	39,192	11,761,483	10,817,255	(944,228)	6,029,012	3,916,582	3,916,582
613018	NUSHAGAK TELEPHONE COOPERATIVE, INC.	1,025	438,089	405,553	(32,536)	460,578	361,591	361,591
613019	OTZ TELEPHONE COOPERATIVE, INC.	2,035	308,397	311,167	2,770	489,626	676,558	676,558
613020	SITKA TELEPHONE COMPANY	2,691	217,410	221,072	3,662	715,309	842,015	842,015
613022	TELEPHONE UTILITIES OF ALASKA	11,969	1,017,713	1,033,959	16,246	1,176,540	1,240,187	1,240,187
613023	UNITED UTILITIES INC.	4,940	0	0	0	395,833	1,202,846	1,202,846
613025	YUKON TELEPHONE COMPANY, INC.	4,873	1,715,511	1,686,588	(28,922)	1,329,205	1,177,607	1,177,607
613028	SUMMIT TEL & TEL CO OF ALASKA	478	133,237	131,905	(1,333)	357,528	188,532	350,000
623100	GTE HAWAIIAN TEL. CO. INC.	111	182,706	182,858	151	169,761	42,674	350,000
633200	PUERTO RICO TEL. CO. - CENTRAL	674,283	0	0	0	77,238,915	70,553,703	70,553,703
633201	PUERTO RICO TEL. CO.	140,649	19,161,890	19,353,284	191,395	6,221,111	13,994,602	13,994,602
643300	VIRGIN ISLANDS TELEPHONE CORPORATION	995,812	7,852,525	8,026,601	174,076	58,355,111	100,677,028	100,677,028
653700	MICRONESIAN TELECOMMUNICATIONS CORPORATI	39,999	14,131,510	11,779,464	(2,352,046)	9,705,000	4,088,629	4,088,629
		16,065	2,745,453	2,644,263	(101,191)	1,980,747	1,612,970	1,612,970
								358,344,549
			767,185,831	731,822,686	(35,363,145)			